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ELEVENTH ANNUAL REPORT

OF

THE BOARD

OF

GAS AND ELECTRIC LIGHT

COMMISSIONERS

OF THE

Commonwealth of Massachusetts.

JANUARY, 1896.

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Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its eleventh annual report.

There are now under the supervision of the Board one hundred and thirty-one corporations and twelve towns. Of the former, forty-seven are engaged in the supply of gas only, twenty-four supply both gas and electric light, and sixty supply only electric light. Of the towns, two have plants for the supply of both gas and electric light, the others supply only electric light.

The following list gives the corporate names, amount of capital stated in the several charters, and locations of the companies chartered during the year with gas or electric lighting powers:—

Nantucket Electric Company,	\$20,000	Nantucket.
Natick Gas and Electric Company, . . .	125,000	Natick.
Suburban Gas and Electric Company, . .	75,000	Revere.
Rawson Light and Power Company, . . .	25,000	Leicester.
*Rockport Gas Company,	30,000	Rockport.
*Winchester Gas and Electric Light Com- pany,	50,000	Winchester.
*The Medway Electric Light and Power Com- pany,	10,000	Medway.
The Block Plant Electric Light Company, .	15,000	Boston.
Chicopee Gas Company,	40,000	Chicopee.
*Revere and Winthrop Gas Company, . . .	50,000	Revere.
Martha's Vineyard Electric Light and Power Company,	15,000	Cottage City.

The amount of stock approved by this Board to be actually issued may be found by reference to the later pages of the report, under the title "Approval of Stock and Bonds." Companies marked with a star have made no application for leave to issue stock.

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In December the Fitchburg Gas Company changed its name to Fitchburg Gas and Electric Light Company, under the provisions of chapter 360, Acts of the year 1890.

The works of the Citizens' Gas Light Company of Reading, South Reading and Stoneham, which were located in Wakefield, having been taken by that town in the year 1894, the company has during the year built in the town of Stoneham new works for the manufacture of water gas, which were placed in operation late in March. Prior to that time the company purchased all of its gas of the town of Wakefield, and still continues to procure in this way the gas which it distributes in the town of Reading, the mains in that town being not yet connected with the Stoneham works; these are used exclusively for the supply of Stoneham.

The Springfield Gas Light Company has laid its mains in West Springfield, and began to supply gas in that town in August. In November, having completed extensive changes in its works, this company began to supply a mixture of coal and water gas.

The Boston Gas Company in October started up its coal gas plant, and has since distributed a mixed coal and water gas, without, however, making any reduction in the average candle-power.

Water gas, either alone or in combination with coal gas, is now distributed by companies in Amesbury, Athol, Boston (city proper, Brighton, Charlestown, Dorchester, Roxbury and South Boston districts), Brookline, Chicopee, Cottage City, Fall River, Framingham, Haverhill, Lawrence, Lowell, Lynn, New Bedford, Pittsfield, Spencer, Springfield, Stoneham, Waltham and Worcester.

The Brookline Gas Light Company has extended its mains into South Boston, and now supplies gas in all the Boston districts except Charlestown, East Boston and Jamaica Plain.

The Gardner Gas Fuel and Light Company took possession of the Gardner Gas Works in January, and has operated them during the year.

The Attleborough Steam and Electric Company took possession of the works and property formerly belonging to the

North Attleborough Steam and Electric Company in January. These works had been controlled and operated by a trustee in behalf of the first-named company since Oct. 15, 1894, so that its control virtually dates from that time.

The United Electric Light Company of Springfield, in January, having extended its lines into the town of West Springfield, began to supply there commercial electric lights, and in July street lights over wires owned by the town.

The Woburn Electric Light Company has remained in the hands of receivers during the year; a sale of the entire property and franchise was made in November, but has not yet been confirmed by the court.

The Nantucket Electric Company succeeded to the property and franchise of the Nantucket Electric Light Company, and began to operate the works in June.

The sale of the property and franchise of the North Shore Electric Company, under foreclosure of mortgage, took place in January; the purchasers, having organized as the Suburban Gas and Electric Company, began to operate the plant and supply light in May.

The sale and transfer of the properties of the Eliot Falls Electric Light Company and the Natick Electric Company to the Natick Gas and Electric Company was completed in August, as of July 1, from which date the new company has received the income and borne the expenses. The towns of Wellesley and Needham, which own distributing plants for street lighting, and buy their current of this company, have executed a contract by which the company is to supply commercial lighting in both the towns named for a term of years.

The Grafton Electric Company completed its plant and began to supply lights in February.

The property and franchises of the Leicester Electric Company were sold under foreclosure by the mortgagees in January. The purchasers, having become incorporated as the Rawson Light and Power Company, began to supply electric light in April.

The special reports made to the Legislature during the year, relating to the Brookline Gas Light Company and the subject of electric meters, may be found in the Appendix.

LEGISLATION RECOMMENDED.

The following suggestions for new legislation, which were contained in the last report, are again urged upon the attention of the Legislature :—

Chapter 346 of the Acts of 1886 and chapter 382 of the Acts of 1887 gave the Board liberal powers with respect to requiring uniformity in the accounts of the companies. The exercise of these has proved of great value both to the companies and the public. The Board believes that like authority with respect to the manufacturing records would be equally advantageous, and materially aid in the just disposition of many of the questions upon which it is obliged to pass.

Chapter 450 of the Acts of 1894 authorized the Board to apply to the courts for the enforcement of its lawful orders in pursuance of the powers which the act confers. It is respectfully suggested that the work of the Board might be greatly facilitated if this provision were extended to orders made in the exercise of the numerous other powers of the Board.

The Board believes that, if the report of the State Inspector of Gas and Gas Meters should be combined with the report of this Board, such arrangements would be highly appreciated by the public.

COMPULSORY SUPPLY.

An unusual number of complaints has been made during the year of the neglect or refusal of companies to supply upon request; with the assistance of the Board, all of these have been satisfactorily adjusted without formal action except those against the Woburn Electric Company, which are still pending, and the two reported in the following pages, one in Boston and one in Blackstone.

TUCKER, PETITIONER, *v.* EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

This petition was brought by Payson E. Tucker, as voluntary assignee of the Boston Lunch Company, for an order to require the Edison Electric Illuminating Company of Bos-

ton to supply him with power. Prior to the assignment to the petitioner, the Boston Lunch Company was a customer of the respondent, and owed the Lighting Company a bill for power, which at the date of the petition was still unpaid.

The respondent moved to dismiss the petition, on the ground that this Board had no authority to require the supply of power. The case was heard upon the motion to dismiss. The petitioner relied upon chapter 350 of the Acts of 1895 and upon chapter 385 of the Acts of 1887. The following provisions are found in the last-named chapter:—

SECTION 1. The board of gas commissioners, upon application in writing by any company organized or chartered under the laws of the Commonwealth for the purpose of making and selling gas for illuminating purposes, may, after such notice and hearing as said board shall deem proper, authorize said company to engage in the business of generating and furnishing electricity for light and power. . . .

SECT. 7. Gas companies, as respecting the business in which by this act they are authorized to engage, shall be subject to the control of the board of gas commissioners in the same manner and to the same extent as they now are or hereafter may be respecting the business of furnishing gas.

SECT. 10. The provisions of this act shall apply to electric light and power companies.

By the provisions of section 5 of chapter 346 of the Acts of 1886, this Board is authorized to require the supply of gas upon application by a petitioner who has been aggrieved by the refusal or neglect of the company to supply it.

These provisions seemed to clearly authorize gas companies to engage in the supply of electric power, to give this Board authority over them respecting their supply of gas and electric power, and to give the same authority to the Board respecting the supply of power by those corporations which are organized for, or actually engaged in the business of supplying, both electric light and power. It was conceded that the respondent company was actually engaged in the supply of electricity for both purposes. For these reasons the motion to dismiss was overruled, and it became unnecessary

to construe the provisions of chapter 350 of the Acts of 1895. Before the case was heard upon its merits the company made an arrangement satisfactory to the petitioner, and the Board was notified that neither party desired further hearing.

This was the first request made to the Board to require the supply of electric power.

ROCKPORT APPEAL.

This was an appeal by the Gloucester Electric Company from the decision of the selectmen of the town of Rockport, granting to the Rockport Electric Power, Light and Heat Company authority to erect, maintain and use, over or under the streets, lanes and highways of said town, wires for use in conveying electricity for lighting.

A public hearing was held in Rockport, at which the selectmen were present, and the lighting companies interested were represented by counsel. It appeared that the Rockport Electric Power, Light and Heat Company was organized in the county of York in the State of Maine, for the purpose of furnishing power, light and heat by electricity in said Rockport and in adjoining cities and towns. It was urged that this company, being chartered in another State, could acquire no right to pole locations in the streets of any city or town in this Commonwealth, and that therefore the decision of the selectmen allowing such locations was illegal and void, and could not be sustained by this Board. At the hearing before the selectmen this question was not raised. It must be conceded that the selectmen have no power or authority to locate poles for electric purposes in the public streets, except as derived from express provisions in the statutes. Authority for granting such locations in this State is found only in the declaration in chapter 221 of the Acts of 1883, that "all provisions of law granting to persons and corporations authority to erect, lay and maintain, and to cities and towns authority to regulate telegraph and telephone lines . . . shall, so far as applicable, apply to lines for the transmission of electricity for the purpose of lighting." The supreme court of this State, in construing the statute which gives to municipalities authority to locate

telegraph and telephone poles in the public streets, on the trial of an indictment against the city of Boston for suffering the streets to be obstructed by telegraph poles, decided that the right to erect such poles in the highway under the direction of the mayor and aldermen or the selectmen of a city or town is given only to companies incorporated under the laws of this Commonwealth. In this case the poles were erected and maintained by an electric telegraph company incorporated under the laws of New York. The mayor and aldermen of Boston gave the company a writing specifying where the poles might be located, the kind of poles, and the height at which and the places where the wires might run. The poles were placed in conformity with this specification, and up to the time of the trial of the case remained continuously where they were originally put, and the specifications referred to were duly recorded in the city records. In considering the case the court said: "The privilege of occupying public ways under the direction of the public authorities is conferred only on the companies which the Legislature has incorporated, and of which it has the control established by law for the purpose;" and again, the telegraph poles involved in the case, "being erected by an association not incorporated in this Commonwealth, were not lawfully placed therein." It would thus appear that the law in this State is sufficiently well settled to compel this Board to sustain this appeal, and reverse the decision of the selectmen.

On Dec. 15, 1893, the town made a contract for five years from that date with the Gloucester Electric Company for electric street lights. In June, 1894, this company offered to extend its commercial lines into Rockport, if customers could be found for three hundred lights; a canvass was made, which proved unsuccessful, and the matter was dropped. As soon as this company learned of the decision from which this appeal was taken, it began to run its wires for commercial lighting in the town, and at the time of the hearing before the Board was supplying about seventy lights, — this action being apparently more for the purpose of asserting and preserving its rights in the town than for securing present profit. It did not appear that any application by

citizens of the town for power or light had been refused, that any complaint had been made as to price, or that the Gloucester Company lacked the capacity to supply all demands for light and power in the town.

The promoters of the new company seemed to base their prospects of success on the apparent unwillingness of the public to purchase light of the Gloucester Company, but offered no testimony, beyond the expression of their own personal opinions, that the field was large enough for two companies, or that they would be in a position to furnish electricity at any less price than the Gloucester Company. It is within the power of the town to appeal to this Board to secure from the present company good service at a reasonable price. The field is clearly too small for the successful operation of two companies, and to admit a second one would sooner or later entail the loss of capital upon one or both, with probably no permanent advantage to the town.

It was voted, therefore, that the appeal be sustained, and the decision of the selectmen be reversed and annulled.

BOSTON APPEAL.

The board of aldermen of the city of Boston, on April 3, 1895, passed an order authorizing the superintendent of streets to issue a permit to G. A. & J. L. Damon to lay, maintain and use two iron pipes containing electric wires under and along Providence Street to Nos. 38 and 40 Park Square.

From this order the Edison Electric Illuminating Company of Boston appealed. It appeared at the hearing that this permit was granted to the proprietors of the Thorndike Hotel, abutting on Providence Street, who also lease a portion of the building at Nos. 38 and 40 Park Square for hotel purposes. They own and operate an electric light plant in the basement of the hotel, and desired to use it for lighting their leased property in Park Square. Soon after the hearing, under an agreement between the parties, the appeal was withdrawn.

SOUTH BOSTON PETITION.

This was a petition by customers of the South Boston Gas Light Company for a reduction in the price of gas. A public hearing on this application was held at the office of the Board on the thirteenth day of February, at which all parties in interest were represented, and at their joint request the case was continued for further hearing, subject to the call of the Board.

On March 6 the company voted to reduce its price, from and after the first day of April, to one dollar per thousand feet. As this was the price asked for by the petitioners at the hearing, no further action has been taken by the Board or requested by either party.

BROOKLINE PETITION.

Consumers of the Brookline Gas Light Company in the Brighton district of Boston and the selectmen of the town of Brookline petitioned in February for a reduction in the price of gas to one dollar per thousand feet. A hearing was ordered for the fifteenth day of March. On the fourth of March the company voted to reduce the price of gas in Brookline and Brighton, from and after April 1, to one dollar per thousand feet, and so notified its consumers.

At the time set for the hearing none of the petitioners appeared, and the company moved to dismiss the petition. The following was therefore adopted by the Board : —

Whereas, Upon a consideration of the complaints of the selectmen of the town of Brookline and of certain customers of the Brookline Gas Light Company in Ward 25 of the city of Boston against said Brookline Gas Light Company, praying for a reduction in the price of gas supplied in said districts to one dollar per thousand feet, it appears that said company has voted to reduce its price of gas supplied, from and after the first day of April next, to consumers in said Ward 25 and the town of Brookline, to one dollar per thousand feet, as prayed for, and that notice of said vote has been delivered to the customers of said company in said districts; and *whereas*, the said selectmen have, in consequence of said vote and notice, requested in writing that they be excused from further prosecuting their complaint, and none of the com-

plainants in said Ward 25, nor any person in their behalf, have appeared to prosecute their said complaint; and *whereas*, the counsel for said company has appeared and moved that said complaints be dismissed, it is therefore, without further consideration, —

Voted, That the complaints of the selectmen of the town of Brookline and of customers of the Brookline Gas Light Company in Ward 25 of the city of Boston, praying for a reduction in the price of gas supplied by said company to one dollar per thousand feet, be and hereby are dismissed.

BROCKTON PETITION.

This was a petition by customers of the Brockton Gas Light Company for improvement in the quality and a reduction in the price of gas supplied by that company. A public hearing was given in Brockton, at which the parties in interest were represented by counsel.

There was at the hearing but little criticism of the quality of the gas, and no facts were presented with sufficient definiteness to support a charge of inferiority in any respect. The gas of this company has for a long time been much above the standard of candle-power required by statute, and when the representatives of the petitioners were informed that this fact appeared from the report of the State inspector, they did not further press this portion of their complaint.

The principal contention of the petitioners seemed to be with respect to the price.

The company was organized in 1859 as the North Bridgewater Gas Light Company, the present city of Brockton being at that time the town of North Bridgewater. It began to supply gas in that year, and has been throughout its history the only company authorized to supply gas within the city limits.

Since March, 1893, the capital of this company has been represented by stock to the amount of \$178,500, and bonds to the amount of \$100,000, upon all of which six per cent. is now paid. From 1881 to 1889 its stock was \$64,000, and from 1883 to 1889 its bonds were \$35,000.

In 1885 the company executed a lease of its works for a term of twenty years, for which the lessee agreed to pay in

return, above all taxes and other civic charges, seven per cent. upon the stock and six per cent. upon the bonds. On Oct. 11, 1889, the control of the corporation passed into the hands of the lessee and his associates by a transfer of the majority of the stock, and an entirely new board of directors was elected, of which the lessee was a member. Three days later it was voted to pay the lessee \$36,000 for improvements and extensions to the works made by him. Two days afterward it was voted to cancel and surrender the lease, and on the following day to pay the lessee \$50,000 additional for its surrender.

By the terms of the lease it was provided that upon its termination "the value to the lessor at that time of all improvements made by the lessees shall be ascertained by three arbitrators, and the amount thereof paid by the lessor to the lessee, each party to choose one arbitrator and the third to be selected by the other two." The Board has been unable to find in either the records, accounts or files of the company any allusion to such arbitration, and diligent inquiry of persons in position to be familiar with the facts fails to furnish any evidence that such arbitration took place. No substantial and expensive improvements were made at the station during the lease, and the sworn returns of main extensions show that but a small portion of the amount named could have been invested in that direction. It would also appear, from the returns filed in this office, that the lease, for the cancellation of which the sum named was paid, had not been profitable to the lessee. The \$36,000 was procured from the sale of new stock at par, which was bought by the lessee; \$35,000 for the surrender of the lease was obtained from a new issue of bonds still outstanding, and the balance in promissory notes which are represented in the present floating debt. Early in the following year the control of the corporation passed into the hands of new parties, residents of Brockton.

In April, 1892, the control again changed, more than half the stock being bought by the present owners, the representatives of the American Light and Fuel Company, a corporation chartered under the laws of the State of New Jersey. The object of this corporation seems to be in part

to control and operate gas works and to procure and dispose of the right to use certain patented processes for the manufacture of gas. Directors and officers of the New Jersey company soon after became the officers and directors of the Brockton company, and at once proceeded to expend about \$10,000 in the erection of a plant for the manufacture of gas under the patents of the New Jersey company. This plant was completed in September, and in the following month it was voted to pay the parent company \$79,000 for the right to manufacture under its patents in the city of Brockton. The cost of the plant is represented in the present debt of the company; and to pay for the patent rights new stock was issued to the amount of \$78,500. The new plant was put in operation Sept. 30, 1892, and was run until Feb. 15, 1894, when it was abandoned as a failure. The process was never a success in Brockton or anywhere else.

In the face of all the facts recited, it becomes perhaps unnecessary in the present case to comment upon the management during the periods named, or to in any way characterize the existing stock. Neither the corporation as such nor its customers possess to-day or have ever received more than a minimum of benefit from the issue of the securities described. Consumers have a right to demand that profits in corporations of this character shall come from the legitimate exercise of their charter powers, and not from speculative manipulation of their stock, even though under the forms of law. The burdens of reckless management belong to the corporation, and not to the public.

In former decisions the Board has held that the profits of companies supplying this kind of public service must compare favorably with those which a new company might need to pay a fair dividend when fully equipped to render the same service. There seems to be ample reason for applying the same principle in the present case. A new corporation could construct its works and be fully equipped to supply the public demand for gas without any issue of securities for the purposes described above.

In view of all the facts to which reference has been made, the Board recommended that, from and after the first day of July, the net price charged for gas supplied by the Brock-

ton Gas Light Company should not exceed one dollar and fifty cents per thousand feet.

This decision was published on June 25, and on June 29 the company voted to adopt the recommendation.

BLACKSTONE PETITIONS.

A petition was received from the selectmen of the town of Blackstone for a reduction in the price of electric street lights supplied to the town by the Woonsocket Electric Machine and Power Company.

The Woonsocket Electric Machine and Power Company is incorporated under the laws of the State of Rhode Island, and has its principal place of business and its generating plant in the city of Woonsocket in that State. It was authorized to extend its business into Blackstone and other towns in this State by special legislative acts, by the terms of which it was made subject to the supervision and control of this Board in respect to its business within this Commonwealth in the same manner and to the same extent as if incorporated under the laws thereof.

A public hearing upon the petition was held in Blackstone, at which both parties were represented by counsel, and the company later submitted its books and accounts to the scrutiny of the Board.

The streets of Blackstone are lighted by twenty-nine arc lamps of nominal two thousand candle-power, which burn all night and every night in the year. It was urged that, in determining the fair price, the Board should consider what might be done by a small plant located in Blackstone and performing only the service required within the town.

While the Board endeavored to give this suggestion its full weight, it seemed clear that it could not be the controlling principle in the case. The lamps in Blackstone are supplied from the same dynamos, engines and water wheels, and, in many instances, from the same wires, as lights in Woonsocket; populous portions of the two municipalities are near together; the Blackstone business, although small, is an integral and as much an essential part of the service of this company as many of the lights in Woonsocket itself. Moreover, the privileges granted to this company as

a foreign corporation are exceptional in their character, and probably would never have been accorded except upon the expectation that their exercise would bring to the people of Blackstone all the advantages which a large and prosperous company might supply.

The Board is clearly of the opinion that the town of Blackstone and its inhabitants are entitled to equal service and as low rates as the company can reasonably be required to give generally within its territory; that is to say, a fair price for service in the town of Blackstone will be the fair general cost to the Woonsocket company for manufacture and distribution, including taxes and management, with an added amount ample to pay a fair dividend upon such a percentage of the capital fairly required for the entire electric business of the company as the volume of the Blackstone business bears to the entire business of the company.

Basing its action upon these propositions, the Board recommended that, on and after the first day of July the price for electric street lights of nominal two thousand candle-power, burning all night and every night in the year, in the town of Blackstone, and supplied by the Woonsocket Electric Machine and Power Company, should not exceed forty-two cents per light per night. If lights of lower candle-power are used, such price should be reduced by the difference in the cost of the energy and materials used to operate the same.

This decision and recommendation was delivered to the company on June 29 and on July 1 the Board received its refusal to adopt the recommendation. Pending the consideration of the petition by the town, the contract with the company expired, but an arrangement was made under which it was extended to July 15. In response to a further request by the representatives of the town, the Board on July 8 adopted the following:—

Ordered, That from and after the fifteenth day of July current, the price for electric street lights of nominal two thousand candle-power, burning all night and every night in the year, in the town of Blackstone, and supplied by the Woonsocket Electric Machine and Power Company, shall not exceed forty-two cents per light per night.

Upon receipt of this order, the company notified the Board and the town authorities that, after the expiration of the temporary contract, it should discontinue the lights. After the lights were discontinued, and after the request by the lighting committee that the town be supplied upon the terms named in the order of the Board had been refused, the selectmen petitioned, under chapter 382 of the Acts of the year 1887, for an order to compel the company to supply upon such terms or conditions as the Board should consider reasonable.

At the hearing upon this application the company appeared and were heard on a motion to dismiss the petition for lack of jurisdiction, both of the petition and of the respondents, and also upon the merits pending the decision upon the motion to dismiss and without prejudice thereto. On August 15 the Board, upon full consideration of the case having overruled the motion to dismiss, adopted the following, which was served upon the company : —

On the petition of the selectmen of the town of Blackstone, praying that the Woonsocket Electric Machine and Power Company may be directed and required to supply the inhabitants of said town with electric lights for the purpose of lighting its streets, due notice having been issued to said company to appear and show cause why the prayer of the petition should not be granted, and said company having appeared in answer thereto and been heard in the premises, —

Ordered, That said Woonsocket Electric Machine and Power Company be and the same is hereby directed and required to supply the inhabitants of the town of Blackstone electric arc lights for the purpose of lighting the streets of said town and upon the following terms and conditions, to wit : —

The said lights shall be arc lights of the quality known as nominal two thousand candle-power, and shall burn all night or from dark to daylight every night. The said lights shall be of such number and in such location as the selectmen of said town shall from time to time, in writing, request ; provided, however, that the total number of lights so requested shall not be less than twenty-nine, to be located in the same places as those heretofore supplied to said town by said company ; and provided further, that the company shall not be bound to supply lights in locations where the reasonable average cost of extending its lines to the locations

named in any one request shall exceed fifty dollars for each of said locations.

Payments for all lights supplied under this order shall be at the rate named in an order of this Board adopted on July 8, 1895, upon petition of the selectmen of said town, with a pro rata rebate for any total failure of service of said lights or any of them caused by accidents or elementary commotion, and shall be made in monthly instalments, the amount due for each month to be paid or tendered within three days after the adjournment of the next regular meeting of the selectmen of said town at which bills are payable.

These terms and conditions shall continue and be in full force except in so far as the same may be modified by mutual agreement of the said town and company.

This order shall be in full force and continue only until the selectmen of said town shall in writing notify said company to cease to supply lights, or until the same is otherwise modified or annulled by this Board.

In harmony with this order the selectmen made a formal demand upon the company for the lights, which was met by a formal refusal. The matter was then placed by the Board in the hands of the Attorney General, with a request that the proper steps be taken to enforce the order of the Board through the courts. Proceedings in equity were at once begun on behalf of the Board to compel obedience to its order or the removal of the company's lines and a forfeiture of its privileges in the streets.

After the bill for this purpose was filed, but before service of the same upon the company, a town meeting was held to act upon a proposition from the company for a two-years' contract, at fifty cents per light per night. The proposition was made on September 12 and the town meeting was called for September 21. On the day following the proposition the lights were again started, under an arrangement with the selectmen, to the effect that the lights should be free for three nights, and for the remaining nights to the date of the town meeting they should be at the rate named in the company's proposal, if the town accepted the same, otherwise, at the rate fixed by the Board. At the meeting the proposition of the company was defeated by a large majority, and

the proper officers were instructed to advertise for bids, the maximum price not to exceed that named by the Board.

In response to these advertisements, a proposition to supply the lights was made by the Blackstone Electric Light Company and accepted by the town at a price somewhat less than that fixed by the Board. This company has installed its plant, and started on December 1 with twenty-nine lights which have since been increased to forty; and the poles and wires of the Woonsocket Electric Machine and Power Company have been removed from the streets. The Board recommends that chapter 45 of the Acts of 1890, giving authority to the Woonsocket Company to acquire pole locations and construct its lines in the town of Blackstone, be repealed.

APPROVAL OF STOCK AND BONDS.

Sixteen applications for approval of stock or bond issues have been passed upon. In the consideration of these cases the Board has endeavored to adhere to the principles suggested at some length in its last published report.

The amount of securities asked for has been \$1,948,200; the amount approved, \$1,466,400. Two petitions, involving \$206,300, have been dismissed; in five, involving \$1,097,000, the full amount sought has been approved. The reasons for the decisions and the formal orders adopted follow.

PETITION OF THE NORTHAMPTON ELECTRIC LIGHTING COMPANY.

This was an application by the Northampton Electric Lighting Company for approval of an issue of sixty-three shares of stock of the par value of \$6,300.

It appeared from the testimony of the treasurer and manager at the hearing that, deeming a new and enlarged station necessary, the company bought a site on River Street, and, after erecting thereon a thoroughly equipped brick building and plant at a cost of about \$47,000, abandoned the old location. An issue of bonds to the amount of \$58,500 was made, secured by a mortgage of all the property except the real estate at the old station on Masonic Street, the proceeds of

which were devoted to paying notes, taking up previous bonds and the construction of the new plant. This left a debt of between \$6,500 and \$7,500, for which the issue of stock was asked. Subsequent to the hearing this amount was raised by laying a mortgage on the Masonic Street property for \$7,500. It was therefore —

Ordered, That the Board declines to approve said issue of stock.

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

This was an application by the Edison Electric Illuminating Company of Fall River for the approval of a new issue of capital stock to the amount of \$60,000.

It appeared that \$9,000 of the proposed stock was to be issued directly or indirectly to the Edison Light Company of New York as part of a stock concession in payment for patent rights acquired under a contract made at the time of this company's organization. The Board is unable to find in such property value sufficient to justify the approval of an issue of stock in addition to the amount previously issued by the company for this purpose.

It further appeared, from an investigation of the company's affairs, that at the date of the application it had outstanding liabilities amounting to \$43,500, acquired for needed additions and extensions of the company's plant, which amount was later somewhat increased by the completion of work then in progress. The income of the company has been, and will probably continue, ample to cancel a part of this within a reasonable time without its conversion into stock.

After a careful study of the company's affairs, the Board is of the opinion that the new stock will be needed for only a portion of this indebtedness. The following is therefore adopted by the Board : —

On the application of the Edison Electric Illuminating Company of Fall River for the approval of an issue of new stock to the amount of \$60,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that stock to

the amount of \$40,000 is reasonably requisite for the purpose for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Fall River of four hundred shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the payment and cancellation of the promissory notes of said corporation outstanding on the first day of July, 1894, or of any form of indebtedness incurred for the payment of said notes or for the additions to the company's plant made since said date, and to no other purpose.

For the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at one hundred and twenty dollars per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Fall River, and that notice of the time and place of said sale shall be published in the Boston "Daily Advertiser," the Fall River "Daily Globe" and the Fall River "Daily Herald."

PETITION OF THE BROOKLINE GAS LIGHT COMPANY.

This company applied for the approval by this Board of an issue of ten thousand shares of new capital stock of the par value of \$1,000,000.

This petition was brought pursuant to chapter 518 of the Acts of 1894, which is as follows: —

The Brookline Gas Light Company is hereby authorized to increase its capital stock. This increase shall be made in accordance with the provisions of chapter four hundred and seventy-two and of chapter four hundred and fifty of the acts of the year eighteen hundred and ninety-four, in the manner provided by law, at such times and in such amounts as it may from time to time determine: *provided*, the whole amount of capital stock of said

Brookline Gas Light Company shall not exceed two million dollars.

The vote of the corporation declares that the new stock is to be issued for the purpose of increasing the plant and paying off the debts of the company.

Upon this petition numerous public hearings were given, at which minority interests were represented in opposition. Since the last issue of stock and bonds by this company extensive additions have been made to its plant for both manufacture and distribution. It appeared at the hearings that the outstanding notes on Sept. 1, 1894, somewhat exceeded \$1,100,000, and this amount has since been largely increased. The construction of the new plant has also gone forward during the progress of the hearings.

After a careful scrutiny of the company's accounts to Jan. 1, 1895, and an examination of its plant as it now exists, the Board was satisfied that the amount of stock approved in the following vote did not exceed the fair cost of the extensions made in addition to those paid from existing stock and bonds; and, further, that when such stock should issue, the entire stock and bonds outstanding would not exceed the fair structural value of the company's plant. The effort of the Board was not to merely ascertain the amount actually expended upon the plant, but rather how much of that expenditure might fairly be represented in new capital stock. The following was therefore adopted by the Board: —

On the application of the Brookline Gas Light Company for the approval of an issue of new stock to the amount of \$1,000,000 for the object named in said application, after public notice and hearing and an examination of the assets and liabilities of the company, it appearing that said stock has been duly authorized, and that said company has complied with the law relating to such applications, and that new stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Brookline Gas Light Company of ten thousand shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the payment and cancellation

of the indebtedness incurred for additions to and improvements of said company's plant and for no other purpose.

For the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of chapter 472 of the Acts of 1894, it is —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid shall be fixed at one hundred dollars per share.

And if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all of said shares shall be offered for sale at some suitable place in the city of Boston, and that the notice of the time and place of the sale shall be published in the Boston "Daily Advertiser," the Boston "Evening Transcript" and the Boston "Daily Herald."

PETITION OF THE NATICK GAS AND ELECTRIC COMPANY.

This was an application by the Natick Gas and Electric Company for an approval by the Board of an issue of stock and bonds to the amount of \$250,000.

This corporation did not own or operate a plant for gas or electric lighting, but had been duly organized, and received its charter on the fifteenth day of January, 1895. The purpose of the corporation is declared to be to acquire the property and franchises of the Natick Electric Company and the Eliot Falls Electric Light Company, and to manufacture and sell electricity for light, heat and power. It appeared from the company's petition, as originally filed, that the stock and bonds asked for were to be used for the purchase of the assets of the Natick Gas Company, in addition to the property of the companies named in the charter, and also to defray the cost of such alterations and additions as might become necessary for the joint operation of the two electric plants. This petition was subsequently amended by omitting the Natick Gas Company, and reducing the amount of securities prayed for to \$220,000, of which one-half should be bonds.

The Natick Electric Company has been engaged in the supply of electric light and power for public and private use

in the towns of Natick and Wayland since the summer of 1889. Its station is located in the central portion of the former town, and its entire plant appears from the returns filed in this office to have cost about \$190,000. A considerable part of this sum was paid for the property of the Natick Electric Company, a corporation organized in another State and engaged in the electric lighting business in Natick prior to the organization of the present Natick Electric Company. A reference to the books of the company discloses that a large share of the present plant was purchased at prices above the current market rates, and that nothing has been charged off for depreciation except about \$1,200 in 1890.

The station of the Eliot Falls Company is located in the village of South Natick. This corporation does not sell light in Natick, but its principal business is the supply of current for the street-lighting plant owned by the towns of Needham and Wellesley, with both of which it has contracts for a term of years. The property of this company includes the water power with which it operates its plant and a considerable tract of land in Natick. From the returns made to this office the cost of this property appears to be about \$110,000, but a large part of this was purchased by the company with its common stock taken at par, this corporation being organized under the laws of another State.

The Board has endeavored to ascertain, by an examination of the accounts of both these companies, the testimony offered at the hearings and the assistance of experts selected by the Board, the fair structural value of the plants and properties of the corporations named, and upon the values so determined the Board has based the approval contained in the following vote:—

On the application of the Natick Gas and Electric Company for the approval of an issue of new capital stock to the amount of \$125,000 and bonds to the amount of \$125,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock and bonds hereinafter named is reasonably requisite for the purpose for which such issue of stock and bonds has been authorized, —

Ordered, That the Board hereby approves of the issue by the Natick Gas and Electric Company, in conformity with all the re-

quirements of law relating thereto, of six hundred and twenty shares of new capital stock of the par value of one hundred dollars each, and of bonds to an amount not exceeding \$57,000, at not less than par and accrued interest, and bearing interest at a rate not exceeding six per cent. per annum, said stock and bonds or the proceeds thereof to be applied to the following purposes and to no other, to wit: three hundred and seventy shares of said stock, and bonds to the amount of \$37,000, or the proceeds of said stock and bonds, to be applied to the purchase of all the property, real and personal, rights, credits, franchises, contracts, leases and effects of every nature and description belonging to the Natick Electric Company, free and clear of all incumbrances; and two hundred and fifty shares of said stock, and bonds to the amount of \$14,000, or the proceeds of said stock and bonds, to the purchase of all the property, real and personal, rights, credits, franchises, contracts, leases and effects of every nature and description belonging to the Eliot Falls Electric Light Company, free and clear of all incumbrances; and bonds to the amount of \$6,000, or the proceeds thereof, or so much thereof as may be necessary, to be applied to the cost of such additions and alterations as may be needed for the joint operation of the said plants now owned by said Natick Electric Company and Eliot Falls Electric Light Company.

PETITION OF THE MALDEN ELECTRIC COMPANY.

The Malden Electric Company applied for the approval of an issue of new stock to the amount of \$94,900, being the unissued balance of a proposed issue of \$100,000. It appeared from the petition that the proceeds of the new stock were to be applied to the payment of the company's floating debt, amounting to about \$140,000.

This company was organized in 1888. It purchased its plant in that year of the Malden Electric Light Company, a foreign corporation, and a partnership known as the Malden Construction Company. At that time the ownership and control of the three companies were practically identical. To effect the transfer of these properties, including the patent rights and franchises, stock and bonds to the amount of \$180,000 were issued to the owners of the two companies named.

Six months after this issue of stock and bonds the company had a floating debt of about \$30,000, which has steadily

grown to the amount named above. The stock was increased in 1892 to the amount of \$150,000 for the payment of debts, at which limit the capital remained until the action by the stockholders in 1894 contemplating the above-mentioned increase of \$100,000. The amount actually issued towards the proposed increase was \$5,100, making the total issued stock \$155,100. The outstanding bonds amounted in 1892 to \$100,000; and this is the amount actually outstanding at the date of the petition, although contributions already made to the sinking fund at a rate intended to be ample to meet the bonds at maturity make the present net bonded debt \$95,000.

In less than sixty days after the company began business it declared a quarterly dividend at the rate of eight per cent. per annum, and has continued such dividend without intermission to the present time.

Taking the amount originally paid to the Maine corporation and the construction company, the total expenditure for plant to Jan. 1, 1895, appears to have been about \$375,000, not including the amount paid for patent rights and franchises. From this sum no charges whatever have been made for depreciation, which has been unquestionably large, and due to the advance of the art of electric lighting more than to any fault on the part of the management; but the patent right and franchise account was, during the year ending June 30, 1894, reduced by the sum of \$20,000 taken from the book surplus of \$46,000. The construction account and the notes payable have been allowed to go on accumulating together. In estimating the amount available for dividends no weight seems ever to have been given to the loss in plant values, due to diminished cost of new machinery and apparatus; the policy appears to have been to steadily maintain the initial rate of dividend, and to allow the indebtedness to accumulate unchecked.

The Board is satisfied, after a careful study of the company's condition, that, while the debt has been incurred on account of plant, it is not to-day largely in excess of what should be charged to depreciation of plant, including in such depreciation the shrinkage resulting from the present relatively low cost of electrical apparatus and construction. In addition to the amount needed for generating and dis-

tributing the electrical energy, the public should contribute a fair amount for depreciation. The management of such a corporation owes it to the stockholders, as well as to the public, to apply such contribution to the purpose intended. Depreciation is as much a necessary cost of electric light as labor and materials. To capitalize a debt incurred to make good depreciation, although the same includes the shrinkage in values above referred to, is to capitalize a loss, and in a company able to pay the debt is as contrary to sound policy as if it were incurred for coal, taxes or salaries. Its effect upon the stockholders and the public would not differ essentially from stock dividends or the most obvious watering of stock.

The debt of this company has reached a point where it will probably be thought unwise to allow it to accumulate. The portion of the net earnings of the company applicable to the floating debt is somewhat reduced by the obligation in the mortgage which secures its bonds to pay over to the trustees for the bondholders annually as a sinking fund an amount sufficient to meet the entire issue of bonds at maturity. The management did not urge the approval of this issue upon the ground that the fair present structural value of the plant would equal the existing securities and the proposed stock, but rather upon the ground that the debt existed and had been legally contracted. That portion which now represents actual investment in plant and not losses may properly in this case be converted into capital, to that extent relieving the burden upon the company and the management. The amount hereinafter named is designed to cover such portion. To pay the remainder out of income will impose no undue hardship upon the corporation. It is admitted that no considerable expenditure for extension or improvements is likely to be needed in the near future, and that from \$30,000 to \$35,000 will probably be available annually for this debt and dividends. The following is therefore adopted: —

On the application of the Malden Electric Company for approval of an issue of new stock for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that

the stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Malden Electric Company of one hundred and ninety-nine shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the payment and cancellation of outstanding promissory notes of said corporation and to no other purpose.

And for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at one hundred dollars per share.

And if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the Boston "Daily Advertiser," the Boston "Daily Globe" and the Boston "Daily Journal," newspapers published in said city of Boston.

PETITION OF THE LEXINGTON GAS LIGHT COMPANY.

This was an application by the Lexington Gas Light Company for approval of an issue of bonds to the amount of \$7,000.

From the petition, and the transcript of the records accompanying it, it appeared that the proceeds of these bonds were to be applied to the payment of notes and accounts incurred in the construction of the electric light plant. The Lexington Gas Light Company has been engaged in the supply of gas in the town of Lexington since 1875. Its present capital stock amounts to \$30,000. Permission to supply electric light was given the company by this Board in 1892, and it began the supply in February, 1893. It appears from the facts presented that nearly \$43,000 have been fairly invested in the electric lighting plant. Of this amount \$10,000

have been obtained by the issue of new stock and \$23,000 from bonds, both stock and bonds having been issued prior to the act requiring the approval of this Board. The plant and business are new, and the demands for additions and extensions will probably require so large a part of the income as to make it inexpedient to pay from that source in the immediate future any considerable portion of the present debt. For these reasons it seemed reasonable to approve the issue of bonds, as prayed for. The following was therefore adopted by the Board:—

On the petition of the Lexington Gas Light Company for approval of an issue of bonds to the amount of \$7,000, pursuant to the vote of the stockholders of said corporation on May 8, 1894, for the purpose of funding its floating debt, after public notice and hearing, it appearing that said company has complied with the law relating to such application and that said amount is reasonably requisite for the purpose for which such issue of bonds has been authorized, —

Ordered, That the Board hereby approves of the issue by the Lexington Gas Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$7,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding six per cent. per annum, said bonds, or the proceeds thereof, to be applied to discharging the indebtedness of the company heretofore incurred in the enlargement and extension of its plant and works, and to no other purpose.

PETITION OF THE MALDEN AND MELROSE GAS LIGHT COMPANY.

This was an application by the Malden and Melrose Gas Light Company for approval of an issue of new capital stock to the amount of \$30,000.

From the votes of the stockholders and the evidence submitted at the hearing it appeared that this stock was to be issued to obtain the sum of \$30,000, one-half of which was to be applied in payment of the floating debt existing at the time of the application and the remainder to the purchase of needed real estate and the extension of street mains.

Since the petition was filed this real estate has been purchased and about half of the amount desired for the extension of mains has been expended. While the money for this purpose has been borrowed, a nearly equal amount of the previously existing notes has been paid out of income.

The floating debt incurred for extensions and improvement of plant amounts to less than \$40,000. In addition to its dividends and fixed charges, the income of the company for several years has been ample to permit the expenditure of a considerable amount for extensions and improvements. Although the extensive use of the streets for municipal improvements already projected within the company's territory will be likely to bring considerable expense, which the best management cannot avoid, yet the volume of its business is steadily increasing, and will doubtless continue to afford a fair dividend, and enable the company to pay the greater part of this debt out of earnings. It does not appear that any considerable sum will be needed in the immediate future for improvements or extensions beyond the ordinary annual demand for mains in new territory; and, while the company's assets, after liberal charges for plant depreciation, still show a surplus, the amount of this and the relation of the present securities to the annual output is still such as to impose upon the management, in the interests of both stockholders and consumers, a conservative policy respecting the issue of new stock.

For these reasons the Board was able to approve only a part of the issue prayed for, and the following was adopted:—

On the application of the Malden and Melrose Gas Light Company for approval of an issue of new stock for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that new capital stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized,—

Ordered, That the Board hereby approves of the issue by the Malden and Melrose Gas Light Company of one hundred and fifty shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the pay-

ment and cancellation of outstanding promissory notes of said corporation and to no other purpose.

And for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof, for the purposes aforesaid, be fixed at one hundred and twenty dollars per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the Boston “Daily Advertiser,” the Boston “Daily Herald” and the Boston “Daily Journal,” newspapers published in said city of Boston.

PETITION OF THE SUBURBAN GAS AND ELECTRIC COMPANY.

This was a petition for approval by the Board of the issue by the Suburban Gas and Electric Company of new capital stock to the amount of \$75,000.

This company received its charter under the general law on Feb. 13, 1895. It is incorporated for the purpose of making and distributing gas and electricity for lighting, heating, cooking and mechanical purposes and power, in the towns of Revere and Winthrop, and owning and leasing such rights and property as may be convenient and necessary therefor. It had not operated a gas or electric plant, and had issued no certificates of stock.

It appeared from the petition and the evidence presented at the hearing that the stock was to be issued directly or indirectly for the purchase of the property formerly belonging to the North Shore Electric Company. This property had been recently purchased under foreclosure of mortgage in the interest of the bondholders, who were represented by the petitioners in this case.

From the evidence submitted at the hearing and an examination of the property on behalf of the Board, it appears that capital stock to the amount named in the following order will be fairly represented by the property referred

to above. The following was therefore adopted by the Board : —

On the application of the Suburban Gas and Electric Company for the approval of an issue of new stock for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Suburban Gas and Electric Company of six hundred shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the said stock or the proceeds thereof to be applied to the purchase, free and clear of all incumbrances, of the property, real and personal, business, rights, credits, franchises, contracts, leases and effects of every name, nature and description, formerly belonging to the North Shore Electric Company, as more particularly appears by the schedule thereof filed with said application, and to no other purpose.

PETITION OF THE RAWSON LIGHT AND POWER COMPANY.

This was an application by the Rawson Light and Power Company for approval by the Board of an issue of new stock to the amount of \$25,000.

This company received its charter under the general law on March 28, 1895. It is incorporated for the purpose of furnishing electric light, heat and power, and owning or leasing such rights or property as may be necessary or convenient therefor. At the date of its application it did not operate a gas or electric light plant, and had issued no certificates of stock.

It appeared from the petition and the testimony at the hearing that this stock, or all but a few shares, was to be issued, directly or indirectly, for the purchase of the property formerly belonging to the Leicester Electric Company, a particular schedule of which was filed with the petition. Shortly before the filing of this application the property of the Leicester Electric Company was purchased, at a sale under foreclosure of mortgage, in the interest of the bondholders, who are represented by the incorporators of the petitioning company.

From the evidence submitted at the hearing and an examination and appraisal on behalf of the Board, it appeared that the fair structural value of the plant to be purchased would somewhat exceed the amount of stock asked for by the petition. The following was therefore adopted:—

On the application of the Rawson Light and Power Company for the approval of an issue of new stock to the amount of \$25,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock as prayed for is reasonably requisite for the purposes for which such issue of stock has been authorized,—

Ordered, That the Board hereby approves of the issue by the Rawson Light and Power Company of two hundred and fifty shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the said stock or the proceeds thereof to be applied to the following purposes, to wit: two hundred and forty-seven shares to the purchase, free and clear of all incumbrances, of all the property, real and personal, business, rights, credits, franchises, contracts and effects formerly belonging to the Leicester Electric Company, now or recently held by one Edward L. Watson, together with all the additions and improvements made to or in said property, and three shares to the purchase of other materials and appliances needed for the conduct of the business.

PETITION OF THE NANTUCKET ELECTRIC COMPANY.

This application by the Nantucket Electric Company was for the approval of an issue of new stock to the amount of \$20,000, later amended so as to read \$25,000.

The charter of this company, issued under the general law, is dated Jan. 8, 1895. It declares the organization to be for the “purpose of generating electricity for the purpose of supplying light, heat and power, distributing the same in and through the town of Nantucket and vicinity, purchasing, acquiring, receiving, accepting and holding all lines, apparatus and real estate, and all privileges and franchises necessary and convenient therefor, and generally doing and performing any and all things legitimately pertaining to said business and incidental thereto.”

At the date of the hearing it did not operate a gas or electric light plant, and had issued no certificates of stock.

From the petition and the evidence submitted it appeared that the new stock was to be issued, directly or indirectly, for the purchase of the property formerly belonging to the Nantucket Electric Light Company, which some time in May, 1894, was purchased under foreclosure of mortgage in the interest of the bondholders, who are represented by the incorporators of the petitioning company. A schedule of this plant was filed with the petition. From the evidence at the hearing and an examination of the property on behalf of the Board, it appeared that capital stock to the amount named in the following order would be fairly represented by the property referred to above. The following was therefore adopted:—

On the amended application of the Nantucket Electric Company for the approval of an issue of new stock to the amount of \$25,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications and that said amount of stock is reasonably requisite for the purposes for which such issue of stock has been authorized,—

Ordered, That the Board hereby approves of the issue by the Nantucket Electric Company of two hundred and fifty shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto; and that said stock, or the proceeds thereof, be applied to the purchase, free and clear of all incumbrances, of all the property, real and personal, business, rights, credits, franchises, contracts and effects of every name, nature and description, formerly belonging to the Nantucket Electric Light Company, and to no other purpose.

PETITIONS OF THE MILTON LIGHT AND POWER COMPANY.

Early in the year the Milton Light and Power Company applied for the approval of an issue of new stock of the par value of \$10,000.

This company has been engaged in the manufacture and sale of electric light for street and commercial purposes in the town of Milton since the year 1890. During this time it has paid no dividends, all the profits above the amount

required for interest on its debt having been applied to the extension and improvement of the plant. From the evidence submitted at the hearing [and the examination made by the Board, extraordinary expenditures seemed to be necessary at the station and upon the lines, to fairly meet the public demand for commercial and street lighting. The Board was satisfied that a less amount than that named in the petition would be ample for the extensions contemplated by the company at that time, and approved of the issue of seventy shares of the par value of \$7,000.

Later, owing to a change in the company's plans, before any of the shares had been issued or offered, it was deemed inexpedient to issue this stock, or any part of the same, and the vote authorizing such issue was rescinded by the company. The order of the Board approving the petition was passed in April, and early in October, plans having been completed for more extensive improvements than were originally intended, the company voted to issue one hundred and fifty shares of new stock and bonds to the amount of \$45,000, and made a second application to the Board for the approval of the same.

From the evidence submitted at the hearing upon this petition it appeared that the company intended to make important and needed additions to its plant, both at the station and upon the streets, and to exchange its outstanding bonds, now amounting to \$30,000, for the same amount of new bonds.

In the opinion of the Board, the proceeds from the stock and bonds to be issued as set forth in the following order and to the amount therein named will be sufficient to make the extensions contemplated and to refund the existing bonds. The following was therefore adopted by the Board : —

On the petition of the Milton Light and Power Company of Milton, for approval of an issue of new stock and bonds for the object named in said petition, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that new capital stock and bonds to the amounts hereinafter named are reasonably requisite for the purposes for which such issue of stock and bonds has been authorized, and it further appearing that all votes passed by the stockholders

of said corporation relative to the issue of stock, which was approved by this Board on the twenty-fifth day of April, 1895, have been rescinded, and that no shares of stock have been issued pursuant to such votes, it is —

Ordered, That the Board hereby approves of the issue by the Milton Light and Power Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$42,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding five per cent. per annum, said bonds or the proceeds thereof to be applied to the following purpose, and to no other, to wit: bonds to the amount of \$30,000, or the proceeds thereof, are to be applied to the refunding and cancelling of an equal amount, bond for bond, of the first-mortgage bonds of said company now outstanding; and the proceeds of the remaining bonds, to the amount of \$12,000, or so much of said amount as may be necessary, are to be applied to the payment of liabilities now or hereafter incurred on account of extensions and additions to the company's plant subsequent to the thirtieth day of June, 1895.

Ordered, Further, that the Board hereby approves of the issue by the Milton Light and Power Company of one hundred and twenty shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the proceeds thereof to be applied to the payment of liabilities now or hereafter incurred for extensions and additions to the plant of said company made since the thirteenth day of June, 1895, and to no other purpose; that this approval is not for the issue of shares in addition to the seventy shares heretofore approved, but is in lieu thereof.

And for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof, for the purposes aforesaid, be fixed at one hundred dollars per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the Boston "Daily

Advertiser," the Boston "Daily Herald" and the Boston "Daily Journal," newspapers published in said city of Boston.

PETITION OF THE BLOCK PLANT ELECTRIC LIGHT COMPANY.

This was an application by the Block Plant Electric Light Company for approval of an issue of one hundred and fifty shares of new capital stock of the par value of \$15,000.

This corporation did not at the time own or operate a plant for electric lighting, but had been duly organized and received its charter on the tenth day of October, 1895. The purpose of the corporation is declared to be "to install, operate and maintain electric light plants."

The company has never issued any stock, and it appeared at the hearing that the proposed stock was to be issued for the purchase of a certain steam and electric light plant located near the corner of School Street and Province Street in the city of Boston, the property of one Henry Krey, the treasurer of the petitioning corporation. A detailed schedule of this plant was submitted and filed in the case. After an examination of the plant and vouchers therefor, the Board is of the opinion that the amount of stock hereinafter named will be a fair equivalent for the plant named in said schedule, excepting therefrom the sixty-five kilowatt generator. The evidence submitted showed that this machine was not to become the property of the Block Plant Electric Light Company. The following was therefore adopted:—

On the application of the Block Plant Electric Light Company for the approval of an issue of new capital stock to the amount of \$15,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock hereinafter named is reasonably requisite for the purposes for which said issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Block Plant Electric Light Company, in conformity with all the requirements of law relating thereto, of ninety-five shares of new capital stock of the par value of one hundred dollars each, said stock or the proceeds thereof to be applied to the purchase of the steam and electric plant situated in the building No. 28 School Street in the city of Boston, with the electric lines belonging

thereto, now or formerly owned by one Henry Krey, a more particular schedule whereof has been filed with said petition, excepting only from said schedule the sixty-five kilowatt generator named therein, and to no other purpose.

PETITION OF THE CITIZENS' GAS LIGHT COMPANY OF
READING, SOUTH READING AND STONEHAM.

This was an application by the Citizens' Gas Light Company of Reading, South Reading and Stoneham for approval of an issue of bonds to the amount of \$50,000 for the purpose of procuring the necessary land and constructing a plant for the manufacture of illuminating gas in the town of Stoneham, and for improving and extending its distributing plant in the towns of Stoneham and Reading.

This corporation was duly organized under the laws of this Commonwealth in 1859, and has since supplied gas to consumers in the towns of Reading, Wakefield (formerly South Reading) and Stoneham, having a distributing plant in each of the towns named and its manufacturing plant in the town of Wakefield.

In August, 1894, the town of Wakefield completed the purchase of the entire manufacturing plant of the company, and so much of its distributing plant as was located in that town. At the time of this purchase the company had outstanding stock to the amount of \$95,300, bonds to the amount of \$70,000, and a considerable floating debt. As part of the consideration for the purchase of the plant, the town assumed and agreed to pay the bonds of the company and the interest thereafter accruing. By the provisions of the deed of trust securing these bonds, the right to redeem the same at a fixed price was to mature in September, 1895, but it was understood that at the time of the hearing none of these bonds had been cancelled, although provision for their payment had been made by votes of the town. By the provisions of chapter 346 of the Acts of 1886 gas companies are forbidden to issue bonds for an amount exceeding their capital stock. It was clear, therefore, that until the bonds outstanding should be paid the proposed issue must not exceed \$25,000.

A tract of land was secured in Stoneham, suitable buildings erected, contracts for necessary apparatus made and

the work under them nearly completed. A schedule descriptive of the proposed manufacturing plant and street main extensions* was filed with the petition. To carry out the improvements thus indicated will probably require a sum larger than is named in the vote of approval. The following was adopted:—

On the petition of the Citizens' Gas Light Company of Reading, South Reading and Stoneham, by its president and treasurer thereunto duly authorized, for the approval of an issue of bonds to the amount of \$50,000, pursuant to the vote of the stockholders of said corporation on the fifth day of January, 1895, for the purpose of procuring real estate and a suitable plant for the manufacture of illuminating gas in the town of Stoneham, and for extending and improving its distributing plant in the towns of Stoneham and Reading, after public notice and hearing, it appearing that said company has complied with the law relating to such application, and such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of bonds is authorized,—

Ordered, That the Board hereby approves of the issue by the Citizens' Gas Light Company of Reading, South Reading and Stoneham, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$25,000, bearing interest at a rate not exceeding five per cent. per annum, said bonds or the proceeds thereof to be applied to the following purposes and to no other, to wit; bonds to the amount of \$6,000 or the proceeds thereof, or so much of said amount as may be necessary, are to be applied to the purchase, free and clear of all incumbrances, of the land on the southerly side of Pomworth Street in said Stoneham, with the buildings and structures of every name and nature thereon, conveyed by William W. Phipps to Henry C. Buck, trustee, together with the additions and improvements thereto and the buildings erected thereon since said conveyance. The proceeds of bonds to the amount of \$19,000, or so much of said amount as may be necessary, are to be applied in payment for the gas holder and foundations, gas-generating plant and foundations and other appliances, appurtenances, materials and labor needed for the complete construction upon the land above referred to of a plant for the manufacture of illuminating gas, and for the enlargement or extension of its street-main system in the towns of Stoneham and Reading.

This order was adopted in March, and the case was then continued for such further action as might be deemed requisite upon a change in the securities then outstanding.

In December, upon a further consideration of the case at the company's request, and examination of its affairs, it appeared that the bonds outstanding at the date of the former order to the amount of \$70,000 had been fully cancelled, and the mortgage to secure the same discharged; also that the company had voted to reduce its capital stock from \$95,300 to \$50,000, and that, pursuant to such vote, a majority in value of the certificates had been cancelled and exchanged. It also appeared that the bonds approved by the vote of March 7 had all been issued and sold for the benefit of the company, and the full amount of the proceeds applied for construction purposes, as required by the vote of this Board.

It also appeared that a larger expenditure than originally contemplated had been made upon the company's new works in Stoneham, for which it had increased its floating debt, and that to extend its distributing system in that town so as to supply the probable reasonable demand in its territory would require still further expenditures. The amount hereinafter named is reasonable for the work required, and when the proceeds shall be expended for the purpose named, the total bond issue will not exceed the fair value of the plant. The following was therefore adopted by the Board:—

Upon further consideration of the petition of the Citizens' Gas Light Company of Reading, South Reading and Stoneham, for the approval of an issue of bonds to the amount of \$50,000, pursuant to the vote of the stockholders of said corporation on the fifth day of January, 1895, for the purpose of procuring real estate and a suitable plant for the manufacture of illuminating gas in the town of Stoneham, and for extending and improving its distributing plant in the towns of Stoneham and Reading, it appearing that said company has complied with the law relating to such applications, and that such amount as is hereinafter named is reasonably requisite for the purposes for which such issue of bonds is authorized,—

Ordered, That the Board hereby approves of the issue by the Citizens' Gas Light Company of Reading, South Reading and

Stoneham, in addition to the amount heretofore approved upon said petition, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$20,000, bearing interest at a rate not exceeding five per cent. per annum, the proceeds of said bonds to be applied to the following purposes and to no other, to wit: bonds to the amount of \$6,000, or the proceeds thereof, to the payment of liabilities now outstanding on account of the construction of the company's new works in the town of Stoneham; and bonds to the amount of \$14,000, or so much of the proceeds thereof as may be necessary, to the extension of its street-main system in said Stoneham.

PETITION OF THE UNITED ELECTRIC LIGHT COMPANY.

This was an application by the United Electric Light Company of Springfield for the approval of an issue of bonds to the amount of \$200,000, \$110,000 to be applied toward the funding of a part of the company's floating debt, and \$90,000 for the construction and equipment of an auxiliary station.

The debt which the company seeks to fund by the issue of the bonds in question was incurred through the purchase of upwards of twelve hundred shares of the capital stock of the Indian Orchard Company, at a cost of about \$141,000. But for this the company would be very nearly free from debt. The Indian Orchard Company is a Massachusetts corporation, the owner of an extensive tract of land, in part unimproved, in the village of Indian Orchard in the city of Springfield, upon which are located three or four factory buildings and several tenement-houses. This land is upon both sides of the Chicopee River, and includes a dam and canal, and all the other accessories of a considerable water power. Its entire capital is divided into 2,250 shares of the par value of one hundred dollars each. It is chartered for the purpose of engaging in the business of "manufacturing and selling all kinds of cotton, woollen, silk, iron and wood materials and products, and manufacturing and selling electric lights and electricity for power and lighting purposes, and leasing and selling mechanical power for manufacturing purposes." For a time it operated a warp mill, and now leases to others a part of its buildings and power.

The United Electric Light Company, the petitioner, is authorized by its charter to furnish "light and power by electricity and heat." These charter powers suggest a question, of great importance to the stockholders and the public, as to the right of the petitioner to retain its ownership in the stock described. It is to be noted that this is not an investment of the surplus funds of the corporation to secure some income therefrom until they may be needed for other uses, neither have these stocks come into its possession through an attempt to enforce a claim or collect a debt. The company's action in asking for long-term bonds indicates that it does not regard this ownership as a temporary holding, but as a permanent investment. This is not a mere purchase of land and water power for the company's use,—it is much more than that. The petitioner has, in fact, borrowed upon its own notes and invested an amount nearly equal to one-third of its capital stock in the control of another corporation organized for and actually engaged in a business wholly beyond the purpose of its own incorporation, and never in any degree contemplated by its articles of association. The shareholders of the lighting company thus become the undertakers in the manufacture of a well-nigh unrestricted range of products, including, it may be, cotton cloths or steam engines, silk gloves or railway coaches, but with a charter authorizing only electric lighting.

It cannot be assumed, because the full control is in the electric company, that none of these things will be undertaken; neither is it necessary that all possible acts should actually be done before they be condemned, since the law looks to the general tendency of the power possessed. These acts are authorized by the charter of the Indian Orchard Company, and its managers not only have the power, but it may become their imperative duty, to engage in any of them which may promise to be profitable. They must manage its affairs for the best interests of all the stockholders, and not merely for a majority who may have other and more important interests at stake. The original investment and the profits of the petitioner are thus exposed to new and unconsidered hazards, to the prejudice of its shareholders and the public, by whom, singly or together, all losses must be

borne. It is for the interest of the public that corporations generally shall not transcend their granted powers, but companies of this character are chartered and receive extraordinary privileges to enable them to render an important public service, and the public has a peculiar right to demand that the quality and cost of this service shall not be affected or imperilled by the chances of a more hazardous employment.

It must be noted further, that, in addition to its other powers, the Indian Orchard Company is authorized to manufacture and sell electric lights and electricity for power and lighting purposes. It was developed at the hearing that the possession of this authority and of a water power which might be used to generate electricity made it for the interest of the petitioner to secure its control, so as thereby to dictate terms to any other quasi-public electric corporation which might wish to use a part of this power, and prevent the Indian Orchard Company from engaging, directly or indirectly, in the electric lighting business in competition with the United Electric Light Company. It has thus, confessedly by its own act, without permission or approval of the State, and indirectly, sought the monopoly of an important public service.

These facts seem to bring the purchase and retention of this stock by the petitioner within that class of investments which the courts, in consideration of the public interest, through a long line of decisions, have declared unlawful and contrary to a sound business policy. Doubtless the same consideration has induced the Legislature of this State to declare that no corporation "shall direct its operations or appropriate its funds to any other purpose than that specified in its agreement of association or its charter."

It was urged at the hearing that, if the transaction in question be not expressly authorized by the charter, it is nevertheless a lawful one, because only incidental to a legitimate corporate act. It is a familiar doctrine of the courts that corporations may exercise any power incidental to the discharge of those expressly granted; but the phrase as commonly used must mean a power that is directly and immediately appropriate to those expressly given, and not one that has merely some slight or remote relation to them.

The facts do not appear to bring the transaction in this case within the rule. The purchase of a majority of the stock of another corporation which possesses varied and foreign powers, although such purchase may give the control over a possible competitor in the same kind of business, is not a transaction to be classed as merely incidental.

Neither can the purchase of the stock in this case be regarded as merely incidental to a purchase of land. The petitioner has not bought the land, and its only rights to it are incident to the control of the stock.

Unless the company can retain possession of this stock, the Board must decline, upon the facts as they now exist, to approve the issue of the other bonds asked for by the petition. The plans for the auxiliary station contemplate its erection and equipment upon land of the Indian Orchard Company, at an expense of more than \$90,000, and its operation by water power. By the contract between the companies the petitioner has the right to use only the "water that may not be required by the Indian Orchard Company for itself, its grantees, tenants or lessees for manufacturing at Indian Orchard." So that at any time it is in the power and might be for the interest of the last-named company to let all its power to other tenants. The petitioner's only right to this land and water power is under a lease or an agreement for a lease for a term of five years, the intention being doubtless to secure a more permanent occupation and a more reliable supply of power through the holding of the stock. This security failing, the Board cannot approve, and the company doubtless would not desire, an issue of bonds until some other agreement consistent with a sound business policy can be made. This part of the petition is therefore dismissed without prejudice to a new application for the same purpose. The following is therefore adopted by the Board:—

Upon the petition of the United Electric Light Company of Springfield for approval of an issue of bonds to the amount of \$200,000 for the purpose of funding a portion of its floating debt and constructing and equipping an auxiliary station in the village of Indian Orchard,—

Ordered, That said petition be dismissed.

PETITION OF THE CHICOPEE GAS COMPANY.

This application by the Chicopee Gas Company was for the approval of an issue of new capital stock of the par value of \$40,000.

This company was chartered Nov. 17, 1895, for the purpose "of manufacturing and distributing gas within the city of Chicopee and the town of West Springfield, for the purposes of illuminating, heating and furnishing power." It does not yet own or operate a gas plant, neither has it issued any stock. It appeared at the hearing that the proposed stock was to be issued for the purpose of purchasing from the present owners the gas works in Chicopee. For several years these works have been supplying gas to a part of the city of Chicopee, and have been owned by a partnership, which now desires to transfer its property and business to the petitioner.

After an examination of the plant, the Board was satisfied that its fair structural value exceeds the amount named in the petition. The following was therefore adopted:—

On the application of the Chicopee Gas Company for approval of an issue of new stock to the amount of \$40,000, for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock as prayed for is reasonably requisite for the purpose for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Chicopee Gas Company of four hundred shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the said stock, or the proceeds thereof, to be applied to the following purpose, and to no other, to wit: the purchase, free and clear of all incumbrances, of all the property, real and personal, business, rights, credits, franchises, contracts, leases and effects, of every name, nature and description, belonging to the proprietors, as such, of the gas works in the city of Chicopee known as the Chicopee Gas Works, including the frame building adjacent to said gas works and now used by the Chicopee Electric Light Company, and excepting only such credits as may be due from, or pertain to, the Chicopee Electric Light Company.

MUNICIPAL OWNERSHIP.

Official reports relative to action about a municipal plant for gas or electric lighting have been received from 238 towns and cities. Included in this number are all those in which the population exceeds 1,500. Of these municipalities, 212 have taken no action during the year 1895.

The cities of Quincy, Taunton and Waltham and the town of West Springfield have considered the subject for the first time. The new plants in Marblehead and Reading have been put in operation during the year.

The following towns have now plants in operation : Braintree, Danvers, Hingham, Hull, Marblehead, Middleborough, Needham, North Attleborough, Peabody, Reading, Wakefield and Wellesley.

Of these, Middleborough and Wakefield only have plants to supply both gas and electric lights. The others supply only electric lights.

The towns of Danvers, Needham and Wellesley have plants for street lighting only ; the last two purchase their electricity for this purpose from the Natick Gas and Electric Company, and have recently concluded five years' contracts with this company, under which it is to have the exclusive right to supply commercial lights directly to residents of both towns. The town of Hingham also buys its electricity from a private company.

Pages 47, 48 and 49 contain a tabular statement, showing briefly the action taken within the State in relation to the municipal ownership of plants prior to the year 1895. The following pages contain a carefully prepared history of town action upon this subject during the calendar year.

Later, under this topic, appear in tabulated form financial and other data compiled from the town returns for the year ending June 30, 1895.

Tabular Statement showing Action about Municipal Gas or Electric Plants to Jan. 1, 1895.

	Votes Favorable to Acceptance of the Municipal Ownership Act.		Votes Against the Acceptance of the Municipal Ownership Act.		Remarks.
Arlington, . . .	Dec. 29, 1894,	Oct. 29, 1891,	—	—	Investigating committee appointed.
Braintree, . . .	Aug. 25, 1891,	—	—	—	Plant for electric street lighting only, started Oct. 15, 1892; cost to that date \$30,853. Commercial plant completed October, 1894; cost to that date \$19,950 54.
Brockton, ¹ . . .	Dec. 30, 1892,	Nov. 9, 1893,	—	—	Proposition rejected by the voters at annual election in December, 1893.
Brookline, . . .	—	—	—	—	Adverse committee report accepted in 1891.
Cambridge, ¹ . . .	Nov. 23, 1893,	Dec. 12, 1894,	—	—	City Council refused to submit question to voters, 1893.
Chicopee, ¹ . . .	Nov. 30, 1891,	Dec. 16, 1892,	—	—	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; No, 182.
Danvers, . . .	—	—	—	—	Under special act. Plant for electric street lighting only; started Jan. 2, 1889. Committee on commercial lighting appointed in 1893. No action since.
East Bridgewater, . . .	—	—	—	—	Investigating committee appointed 1892. No report.
Everett, ¹ . . .	March 1, 1892, ²	{ March 18, 1893, } { Jan. 9, 1894, }	Jan. 26, 1892,	—	Adverse committee report adopted Nov. 27, 1894.
Fall River, ¹ . . .	—	—	—	—	Adverse committee report adopted Oct. 5, 1891.
Frammingham, . . .	—	—	—	—	Investigating committee, 1891.
Haverhill, ¹ . . .	Dec. 8, 1892,	—	Dec. 30, 1891,	—	—
Hingham, . . .	March 13, 1893,	July 26, 1893,	—	—	Investigating committees, 1891 and 1892. Electric distributing plant purchased from Weymouth Company. Cost of same, \$15,618 29. Current bought from that company.

¹ The votes stated were passed by the city council.

² This vote by the town before chartered as a city.

Tabular Statement showing Action about Municipal Gas or Electric Plants to Jan. 1, 1895 — Continued.

	Votes Favorable to Acceptance of the Municipal Ownership Act.			Votes Against the Acceptance of the Municipal Ownership Act.		Remarks.
Hudson, . . .	July	1, 1891,	Sept. 2, 1891,	-	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892.
Hull, . . .	June	28, 1894,	Oct. 6, 1894,	-	-	Plant of local company bought for \$91,202, Oct. 15, 1894.
Lawrence, ¹ . . .	-	-	-	-	-	Investigating committee appointed 1893.
Lexington, . . .	-	-	-	-	-	Investigating committee appointed 1893.
Malden, ¹ . . .	-	-	-	-	-	Proposition for investigating committee lost Oct. 15, 1891.
Manchester, . . .	-	-	-	-	-	Investigating committee appointed 1893. No report.
Marblehead, . . .	June	22, 1891,	June 15, 1892,	-	-	Plant constructed in 1894.
Medford, ¹ . . .	April	15, 1893,	April 30, 1894,	-	-	Investigating committee appointed 1893.
Melrose, . . .	June	8, 1891,	March 21, 1892,	-	-	Town refused to authorize bonds for a plant, March 28, 1892.
Methuen, . . .	-	-	-	-	-	Voted to pass over article in warrant, 1891.
Middleborough, . . .	March	25, 1893,	Oct. 28, 1893,	-	-	Combined gas and electric plant purchased of local company, and bonds for \$70,000 issued. Entire cost to June 30, 1894, \$75,000.
Needham, . . .	March	7, 1892,	May 31, 1892,	-	-	Electric distributing plant for street lighting only constructed, 1893; cost, \$14,095.65.
New Bedford, ¹ . . .	-	-	-	-	-	Unfavorable committee report accepted Sept. 11, 1890.
Newton, ¹ . . .	Dec	4, 1893,	-	-	-	Three years' contract with local company made in 1894.
North Attleborough, . . .	June	30, 1891,	April 16, 1892,	-	-	Plant completed in 1894; cost, \$49,081.42.
Norwood, . . .	-	-	-	-	-	Favorable committee report tabled April 19, 1892.

Peabody, . . .	June 18, 1891,	Aug. 20, 1891,	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893. Total cost, \$57,087.48, to June 30, 1894. Investigating committee appointed 1891.
Plymouth, . . .	-	-	-	Construction of plant begun in 1894.
Reading, . . .	Oct. 2, 1891,	March 7, 1892,	Oct. 6, 1891,	No further action proposed.
Spencer, . . .	-	-	-	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve. Adverse report from investigating committee, 1893.
Springfield, . . .	-	-	-	Five years' contract made with local company in 1894.
Stoneham, . . .	June 29, 1893,	-	-	Subject considered in 1894, but action postponed indefinitely.
Stoughton, . . .	April 12, 1892,	{ June 16, 1892, }	{	Schedule of gas and electric property filed by company. Action of 1892 thought to be ineffective.
Wakefield, . . .	July 9, 1891,	{ June 29, 1893, }	-	Plant of local company taken in 1894, under decree of court, for \$144,680. Bonds for \$180,000, authorized to pay for same and for reconstruction, extension and enlargement of same.
Wellesley, . . .	March 7, 1892,	June 8, 1892,	-	Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892; cost \$13,345.29.
Weymouth, . . .	-	-	-	Subject indefinitely postponed, March 4, 1889.
Whitman, . . .	Dec. 30, 1891,	-	July 13, 1892,	Investigating committee appointed 1892. In 1894 this committee discharged and further action refused.
Winchester, . . .	March 6, 1893,	June 22, 1893,	-	-
Woburn, ' . . .	Dec. 31, 1892,	Nov. 14, 1893,	-	-

1 The votes stated were passed by the city council.

In the town of *Arlington*, the committee appointed in December, 1894, to consider the advisability of securing a municipal electric light plant, reported at the annual meeting in March, 1895. At an adjournment of that meeting, on May 13, under an article in the warrant "To see if the town will vote that it is expedient to exercise the authority conferred by section 1 of chapter 370 of the Acts of the year 1891; being an act entitled 'An act to enable cities and towns to manufacture and distribute gas and electricity,' so far as said section relates to the construction, establishment and maintenance within the limits of the town of a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as provided in said chapter," the vote was 231 in favor and 196 against, and the measure was declared defeated, less than two-thirds having voted in the affirmative.

In the warrant for a meeting of the inhabitants of the town of *Brookline*, held on Oct. 24, 1895, was the following article: "19th. To see if the town will authorize and instruct the selectmen to apply to the next Legislature for such authority as will enable the town to construct and own a system of underground electric wires for the purpose of lighting the streets and buildings of the town." Under this article the following preamble and vote was adopted: —

Whereas, It is the general opinion that the time has arrived for placing electric wires underground; and *whereas*, it is believed that to do so will require special legislation; it is therefore *Voted*, that the subject matter of article nineteenth be referred to the selectmen, with full power to investigate and employ counsel if they desire, and to apply to the next Legislature for the authority to carry out whatever plan in their judgment seems best for the town to adopt, and to report their doings to the next town meeting.

In the city of *Cambridge*, in January, a joint committee representing the two branches of the city government was appointed, under the following order, adopted January 15: —

Ordered, That a committee consisting of the president of the Board of Aldermen and two other members of the Board, and such

members of the Common Council as may be added, consider and report with reference to the expediency of the exercise by the city of the authority conferred in section 1 of chapter 370 of the Acts of the year 1891, so far as the same relates to the establishment and maintenance of one or more electric plants.

This committee on November 19 made its report, recommending the adoption of the first two of the following resolves, submitting as a part of their report an exhibit of the total liabilities and quick assets of the Cambridge Electric Light Company, also a detailed statement of the income and expenses of that company for the years ending the 30th of June, 1894 and 1895 respectively.

The following was adopted by the Board of Aldermen November 22: yes, 10; no, 0; by the Common Council December 23: yes, 11; no, 4; and approved by the mayor on December 31:—

Resolved, That it is expedient for the city of Cambridge to exercise the authority conferred upon cities under the provisions of chapter 370 of the Acts of the year 1891, and acts in amendment thereof and in addition thereto, and thereby to establish and maintain within the limits of said city of Cambridge one or more plants for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such inhabitants of the city of Cambridge as may require and pay for the same, as in said acts are provided.

This resolve is in the same terms as that adopted and approved Dec. 12, 1894.

The following was also adopted and approved on the same date:—

Whereas, At a conference recently had by the joint committee on electric lighting matters with the representatives of the Cambridge Electric Light Company, the latter, representing and controlling, as we are informed, a majority of the stock of the company, have, after negotiations with said committee, agreed, in case the action taken by the city councils of 1894 and 1895 in regard to the establishment of an electric light plant or plants should be ratified and made final at the coming city election or any special election held within six months of this day by vote of the people, to file, within forty-eight hours after the passage of this

resolution, with the city clerk, an offer and agreement in writing, to be subsequently ratified by vote of its stockholders, to sell and transfer its plant and all assets and property whatsoever of said company to the city, in case of said ratification at the coming city election, such transfer to be made on or before Feb. 1, 1896; and in case of said ratification at a special election as above stated, such transfer to be made within one month thereafter,* the consideration for such sale and transfer to be the sum of \$230,000, plus accrued dividend on the capital stock of said company up to the time of the transfer, at the rate of 6 per cent.; and such transfer to be subject to the debts and liabilities of said company, contingent or otherwise, which it is proposed the city shall assume and pay as part and further consideration for said sale and transfer; and

Whereas, In the judgment of said committee, these terms of sale are fair and reasonable; it is therefore

Resolved, That, without in any way attempting to bind the city to accept this offer and agreement to sell and transfer said plant and property, we hereby assert as our opinion that said price is fair, and we recommend the purchase of the plant and property of the Cambridge Electric Light Company upon the terms before mentioned.

The following was proposed on December 23, but referred in concurrence by both branches to the next city council: —

Resolved, That it is expedient for the city of Cambridge to exercise the authority conferred upon cities under provisions of chapter 370 of the Acts of the year 1891, and the acts in amendment thereof and in addition thereto, and thereby establish and maintain within the limits of said city of Cambridge one or more plants for the manufacture or distribution of gas for furnishing light for municipal use and for the use of such of the inhabitants of the city of Cambridge as may require and pay for the same, as in said acts are provided.

In the city of *Chicopee*, the proposition to engage in the electric lighting business having been ratified by the voters, representatives of the *Chicopee Electric Light Company* and the city met early in the year, for the purpose of agreeing respecting the transfer of the company's plant, but were unable to agree, either as to the property to be sold or the terms of the sale. The company accordingly filed with the

city clerk a schedule of its property and the rights which it desired to sell to the city, offering the same for the sum of \$39,930, which proposal was formally rejected by the city, and the company applied to the supreme court for a suitable decree compelling the city to take the plant. The finding of the commissioners appointed under this proceeding, as modified by the agreement of the parties, was that the city should take the plant and property of the company, excepting the building used for the electric light station and the foundation and piers for the steam plant, for the sum of \$27,000, the transfer of the same to be made on or before Jan. 1, 1896, and a decree in affirmation thereof was issued. The property named was excepted by the commissioners for the reason that, although owned and used by the company, it was on land which was neither owned by the company nor held by it on a written lease, and was unfit for removal.

On September 9 the city council appropriated the sum of \$27,000 for the purchase of this property, and the further sum of \$54,000 "for the purpose of constructing the necessary buildings and plant, and for the introduction of the incandescent lighting system in connection with the said property so purchased and for the extension of the lines." The committee on city property was authorized to contract for the construction of said buildings and plant, the installation of incandescent apparatus and the extension of the lines up to the amount of the appropriation. Bonds were authorized to the amount of \$81,000, to be known as the "Chicopee Municipal Electric Light Loan," to be dated June 1, 1895, payable in gold, with interest at the rate of 4 per cent. per annum; said bonds to be in the denomination of \$1,000 and to be payable as follows, to wit: three bonds on the first day of December, 1896, and three on the first day of December on each of the twenty-six years succeeding 1896, the last three bonds to be payable on Dec. 1, 1922. The amount required for said payments is to be assessed without further vote by the assessors in each year until said debt be extinguished.

A formal transfer of the company's property has been made to the city, but it is still operated by the company

under an agreement to continue so to do until the city is prepared to do its own lighting. The city has erected a station on land which was purchased several years ago for another purpose. The building is nearly finished, but it is not expected that the city will be prepared to operate its own plant before April or May of the current year. The amount already expended, including that paid to the electric light company, is \$43,762.33.

The city council of the city of *Everett* in February appointed a joint special committee "to investigate and report the cost of establishing and maintaining an electric plant," and in June this committee was authorized to expend not exceeding \$200 for expert assistance in the pursuance of their inquiries. In December this committee made a report whose general tone is favorable to a municipal plant; but the committee say that, while they believe "that the city can furnish its own electric light at much less cost than it can purchase it from a private corporation, there is one serious obstacle to entering upon such an enterprise at the present time. Under the present law the city will be obliged to take the fixtures belonging to the Malden Electric Company at a price fixed by commissioners, which might, and probably would, be several times the cost of new fixtures, while the city would then have fixtures depreciated by use and not actually worth more than one-half or two-thirds the price of new. The committee therefore deem it unwise, and do not recommend that the city establish an electric light plant under the present unjust and oppressive provisions of the law."

The committee recommended that the city petition the General Court for a change in the general law, and presented the following order:—

That the mayor be, and he is hereby, authorized and directed to petition the General Court for an act authorizing the city of *Everett* to establish an electric light plant without being obliged to pay the Malden Electric Company for its poles, wires and other fixtures more than their actual value, and, in any event, a sum greater than the cost to duplicate the same.

This was adopted in the Board of Aldermen December 23, and in the Common Council December 31.

In the suit between the town of *Hudson* and the Hudson Electric Light Company some progress has been made during the year, but no decision has been reached.

In the town of *Hull*, at a meeting on May 28, the town treasurer was authorized, subject to the approval of the selectmen, to issue 5 per cent. bonds, maturing July 1, 1912, to the amount of \$60,000, for the purpose of retiring the \$60,000 of 6 per cent. bonds of the Hull Electric Light and Power Company, which the town assumed as a part of the purchase price for the plant and property of said company by vote on Oct. 6, 1894. It also voted that the sum of \$3,333 be assessed annually for eighteen years, to meet payment of said bonds at maturity, and sinking fund commissioners were chosen. Bonds to the amount of \$59,000 have been issued.

The following was the schedule of prices for commercial lights prior to June 1: for 16-candle power lamps by contract, 40 cents per light per month; by meter, $\frac{3}{4}$ cent per lamp hour; larger lamps at proportionate rates. Meter rent, \$1.75 for 10 or 20-light meter per year, \$2 for 40-light. Customers pay for all wiring, new lamps and all removals. Hotels, etc., requiring large number of lights, are given discount.

In the town of *Lexington*, at the annual meeting in March, the committee of investigation appointed in 1893 asked for further time, which was granted.

In the town of *Manchester*, at the annual meeting in March, the committee of investigation which was appointed in 1893 made an extended report in print, consisting chiefly of engineering estimates as to cost of construction and operation of a electric light plant, and suggestions relative to the same. Although the general tone of the report seemed favorable to the establishment of a plant, it contained no recommendation to that effect.

Under the article in the warrant for this meeting, "To see if the town will exercise the authority conferred by chapter 370 of the Acts of the Legislature of 1891, entitled 'An act to enable cities and towns to manufacture and distribute gas and electricity,' and pass any votes in connection therewith that may be deemed expedient," it

was voted, in accordance with the suggestion of the committee of investigation, "that action upon the article be deferred, and that the committee be authorized to call a special meeting for the consideration of the subject and the presentation of a further report, and that the unexpended balance of \$200 be reappropriated for the use of the committee." No special meeting has been called for the purpose named.

In the town of *Marblehead*, at the annual meeting in March, twelve thousand dollars was appropriated for the completion of the electric light plant and connecting new consumers, and the treasurer was authorized to hire the same on town notes, two thousand of said amount to be paid annually.

The only action by the city of *Medford* during the year was the adoption in December of an order appointing a special committee or commission, whose power "shall not be terminated by the dissolution of the present city government." The duty of this committee was defined to be to "investigate the cost, economy of maintenance, advantages and disadvantages of a municipal electric light plant, and to report to this or the succeeding city council, with all the facts and data secured." The committee was authorized to employ expert electrical and engineering advice, and to expend for that and other necessary expenses \$150. This was adopted in the Common Council on December 2 and in the Board of Aldermen December 11. The order was approved and the appointments made in the two branches confirmed by the mayor on December 12.

In the town of *Methuen*, at the annual meeting in March, under an article to see if the town would vote to locate and maintain certain electric lights, after having by vote authorized the location of the lights, as described in the warrant, it was voted "that a committee of three be appointed by the Chair to investigate and report on the advisability and cost of establishing an electric light plant in the town, and report at the next annual town meeting."

The city council of the city of *Quincy* having, on Nov. 19, 1894, requested the mayor "to petition the next General Court for authority to establish and maintain an electric or

gas lighting plant by the city for municipal lighting," the mayor, on Jan. 21, 1895, sent a communication to the council to the effect that it appeared upon examination of the law that the city already had authority, and that the first step toward exercising it should be taken by the council, and that therefore he had not thought it expedient to petition the General Court, as requested, and referred the matter back to the council. No action was taken by the council on this communication.

The city council of *Taunton* in June adopted the following:—

Resolved, That it is expedient for this city to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, in relation to the construction, purchase, leasing or using and maintaining within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same.

On the adoption of this resolve no yea and nay vote was taken in either branch. It was not approved by the mayor, and there seems to be some doubt whether it was ever presented to him.

On Dec. 12 the following was adopted:—

Resolved, That it is expedient for this city to exercise the authority conferred by section 1 of chapter 370 of the Acts of 1891 and chapter 454 of the Acts of 1893, in relation to the construction, purchase, leasing or using and maintaining within its limits a plant for the manufacture and distribution of electricity or gas, or either, for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same.

On this the vote in the Common Council was: yes, 19; no, 2; and in the Board of Aldermen: yes, 7; no, 0. The approval of the mayor was given on December 14.

In the city of *Waltham*, at the meeting of the Board of Aldermen on February 4, a committee was appointed to take into consideration the subject of municipal lighting, as recommended by the mayor in his inaugural.

At a meeting of the Board on December 16 this committee reported, unanimously recommending "that the first step should be taken to secure control of the plant and works of the local company, to include the electric and the gas light plant," and presented the following resolve:—

That it is expedient for the city of Waltham to exercise the authority conferred by chapter 370 of the Acts of the year 1891, entitled "An act to enable cities and towns to manufacture and distribute gas and electricity," and all acts in amendment of or addition thereto.

The motion to adopt this resolution was tabled until the meeting of December 23, when the resolve was unanimously adopted, all the members (16) being present.

At the annual and subsequent town meetings in *Wakefield*, \$4,000 were appropriated for extending gas mains where residents will guarantee for five years an income of five per cent. per annum on the cost of such extension.

In *Wellesley* two four per cent. bonds for \$1,000 each were authorized, payable in 1896 and 1897, to pay for extensions of the electric plant.

At a town meeting in *West Springfield*, in September, under an article "To see if the town will vote by ballot, 'yes' or 'no,' in answer to the question, 'Is it expedient to construct a plant for the manufacture and distribution of electricity for municipal use or sale,' as provided in chapter 370 of the Acts and Resolves of the Legislature for the year 1891, and acts amendatory thereto." The vote was: yes, 27; no, 7.

Later in the year the town made a contract with the United Electric Light Company of Springfield for lighting the streets over lines owned by the town.

At the annual town meeting in *Winchester*, in March, under an article "To see if the town will elect electric light commissioners, appropriate money for an electric light plant, or do anything in relation to the same," it was voted "that action under this article be indefinitely postponed."

Table showing Appropriations made during the Calendar Year 1895, with Income and Expenses for the Fiscal Year ending June 30, 1895, Plant Cost to that Date, Consumers at that Date, and Rate of Taxation.

NAME OF TOWN.	APPROPRIATIONS DURING YEAR 1895.					Total Cost of Plant.	Cost of Land and Buildings.	Operating Expenses.	Income from Commercial Lights.	Income from Other Sources.	Number of Consumers.	Rate of Taxation per Thousand for All Purposes.
	For Operating Expenses.	For New Construction.	For Payment of Bonds or Notes or	For Interest.	For Sinking Fund.							
Braintree, . . .	\$8,546 00	\$1,600 00	\$2,000 00	\$660 00	\$430 00	\$56,206 18	\$7,679 30	\$9,145 92	\$4,012 96	\$109 83	140	\$17 60
Danvers, . . .	3,550 00	-	1,500 00	-	-	16,562 06	1,520 90	3,630 41	3 -	-	-	17 00
Hingham, . . .	6,000 00	1,600 00	-	680 00	-	22,995 20	-	8,528 80	4,656 41	110 69	106	16 00
Hull, . . .	10,099 97	96,202 00	1,000 00	-	3,333 00	90,972 90	14,300 00	6,980 73	2,248 09	359 40	138	17 14
Marblehead, . . .	9,000 00	12,000 00	-	-	1,000 00	73,065 21	26,352 40	3,550 04	558 28	14 30	62	17 90
Middleborough, . . .	12,500 00	500 00	1,000 00	3,060 00	-	80,217 27	19,564 96	3,263 09 9,731 97	3,410 87 3,526 61	1,463 89 211	115 211	16 66 ²
Needham, . . .	3,100 00	-	100 00	540 00	-	13,774 16	-	-	3 -	-	-	14 60
North Attleborough, . . .	7,948 17	1,767 01	-	-	800 00	51,092 56	10,279 06	7,818 91	2,696 32	780 27	68	24 00
Peabody, . . .	10,500 00	9,000 00	3,000 00	-	800 00	58,649 64	19,111 38	10,719 49	2,935 65	14 00	82	17 60
Reading, . . .	7,000 00	7,000 00	-	-	-	25,940 16	17,229 59	834 28	3 -	-	-	15 50
Wakfield, . . .	3,800 00	8,000 00	-	-	-	157,257 87	33,156 59	9,869 84 9,336 02	13,074 50 3,468 50	1,929 13 552 75	210 76	18 50
Wellesley, . . .	4,100 00	3,709 49	-	-	-	13,295 51	-	2,919 62	3 -	25 00	-	11 00

1 \$2,400 out of income.

2 Out of income.

3 No commercial business.

4 \$5,500 out of income; \$4,900 for deficiency in 1894.

5 Gas from oil. Average price received, \$2.63 per M.

6 Electric.

7 Cost to Dec. 31, 1895, \$63,371.43.

8 Coal gas. Average price received, \$1.81 per M.

¹ \$2,400 out of income. ² Out of income. ³ No commercial business. ⁴ \$5,500 out of income; \$4,000 for deficiency in 1894.

⁵ Gas from oil. Average price received, \$3.63 per M.

⁶ Electric. ⁷ Cost to Dec. 31, 1895, \$63,371.43.

⁸ Coal gas. Average price received, \$1.81 per M.

The following tables are designed to describe the several town plants as of June 30, 1895, and their operations for the year ending on that date:—

NAME OF TOWN.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	System Used.
Braintree,	2	250	2	225	3	General Electric.
Danvers,	1	80	1	60	2	Westinghouse.
Hingham, ¹	—	—	—	—	—	Brush.
Hull,	2	300	3	495	3	—
Marblehead,	2	260	2	400	4	Westinghouse.
Middleborough, ²	³ 2	180	1	150	1	Western Electric.
Needham, ⁴	—	—	—	—	3	Westinghouse.
North Attleborough,	3	370	2	300	2	Thomson-Houston.
Peabody,	2	250	1	150	1	Thomson-Houston.
Reading,	2	250	2	300	4	—
Wakefield, ²	2	250	2	250	1	Edison.
Wellesley, ⁴	—	—	—	—	3	Westinghouse.
					1	Westinghouse.
					3	Westinghouse.
					3	Thomson-Houston.
					2	Thomson-Houston.
					—	—

¹ Current bought of the Weymouth Light and Power Company.

² Also two water wheels, 125 horse-power each.

³ Current purchased from the Eliot Falls Electric Light Company.

⁴ Data about electric plant only.

NAME OF TOWN.	MAXIMUM DYNAMO CAPACITY.		Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet.)	Number of Single Are Lamps.	Number of Double Are Lamps.	Number of Commercial Are Lights.	Nominal Candle Power.
	Number of Lamps.	Nominal Candle Power.								
Braintree,	150	1,200	298,400	930	—	97,000	—	90	—	—
Danvers,	1,600	16	1,214,400	425	—	84,485	6	77	—	—
Hingham, ¹	90	1,200	538,560	1,019	8	124,080	—	—	—	—
Hull,	—	—	278,420	791	1	87,025	2	—	2	—
Marblehead,	5,000	16	302,690	835	2	125,000	163	—	—	—
Middleborough,	200	2,000	—	—	—	—	—	—	—	—
Needham, ²	1,200	16	95,480	951	—	87,932	—	105	—	—
North Attleborough,	135	1,200	—	510	1	100,320	2	—	—	—
Peabody,	2,650	16	276,356	1,045	12	105,900	—	—	—	—
Reading,	1,000	16	258,720	405	—	184,800	—	150	1	1,200
Wakefield,	192	1,200	3 —	—	—	—	—	—	—	—
Wellesley, ³	1,000	16	282,400	809	17	86,800	—	147	—	—
Wellesley, ³	150	1,200	184,800	710	—	93,375	—	—	—	—

¹ Current bought of the Weymouth Light and Power Company. ² Current purchased from the Eliot Falls Electric Light Company.

³ Line construction incomplete June 30.

NAME OF TOWN.	Number of Custom- ers using Arc Lights.	Number of Com- mercial Incandes- cent Lights.	Nominal Candle- power. <small>(16 = 100)</small>	Number of Custom- ers using Incan- descent Lights.	Number of Custom- ers using Both Arc and Incandescent Lights.	Number of Custom- ers using Power.	Price of Commercial and Domestic Lights.
Braintree,	-	3,000	16	140	-	-	6 mills per lamp-hour for 16 c. p. lamps by meter. Cus- tomers pay for renewals.
Danvers, ¹	-	-	-	-	-	-	-
Hingham,	-	3 2,504	25 16	106	-	-	20 cents per kilowatt-hour for yearly customers. Cus- 25 cents per kilowatt-hour for summer business. Cus- tomers pay for renewals.
Hull,	1	3,808	16	138	1	-	60 cents per 16 c. p. lamp per month; by meter, 1 cent per ampere hour. Customers pay for renewals. Meter rents charged in all cases \$1.75 per year for 10 and 20 lights, \$2.00 for 40 lights. Arc lights \$16.50 each per month.
Marblehead, ²	-	1,210	16	62	-	-	1 cent per lamp-hour for yearly customers. 1 cent per lamp-hour for summer residents using more than \$20 worth of current.
Middleborough,	-	1,656	16	211	-	1	1½ cents per lamp-hour for those using a less amount. Incandescent electric lights under contracts based on one cent per lamp hour. Gas, gross price, \$3.75 per M. Discounts on bills over \$5.00, 5 per cent. if for lighting, 20 per cent. if for fuel. Oil gas mixed with air; average candle power 21.
Needham, ¹	-	-	-	-	-	-	-
North Attleborough,	-	55 1,261 42	10 16 32	68	-	-	¾ cent per 16 c. p. lamp hour by meter.

Under yearly contracts: 5 lights or less, 75 cents each per mo.; 5 to 15, 65 cents each; 15 to 25, 60 cents; 25 or more by special contract. If run only 3 nights per week, 75 per cent. of above rate. House rates $\frac{3}{4}$ cent per lamp hour by meter; if less than \$20 per year, meter rental of \$2. If more than 50 lights, $\frac{1}{2}$ cent per lamp hour by meter.

1 cent per ampere hour by meter. Minimum monthly charge of one dollar; contract rates per lamp per month for 16 c. p., \$1.00; 20 c. p., \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00. Customer pays for renewals. Gas, gross price \$2.00 per M. Discount on all bills of \$2.00 per month and upward, if paid on or before the fifteenth of the month, 10 per cent.; if used for fuel 20 per cent. Coal gas; average candle power 17.8.

Peabody, . . .	1	1,700	16	80	-	{	Under yearly contracts: 5 lights or less, 75 cents each per mo.; 5 to 15, 65 cents each; 15 to 25, 60 cents; 25 or more by special contract. If run only 3 nights per week, 75 per cent. of above rate. House rates $\frac{3}{4}$ cent per lamp hour by meter; if less than \$20 per year, meter rental of \$2. If more than 50 lights, $\frac{1}{2}$ cent per lamp hour by meter.	{
Reading, ³ . . .	-	-	-	-	-	{	1 cent per ampere hour by meter. Minimum monthly charge of one dollar; contract rates per lamp per month for 16 c. p., \$1.00; 20 c. p., \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00. Customer pays for renewals. Gas, gross price \$2.00 per M. Discount on all bills of \$2.00 per month and upward, if paid on or before the fifteenth of the month, 10 per cent.; if used for fuel 20 per cent. Coal gas; average candle power 17.8.	{
Wakefield, . . .	-	1,650	16	76	-	{		{
Wellesley, . . .	-	-	-	-	-	{		{

¹ No commercial business.² Commercial lighting begun February 3.³ Not in operation June 30; commercial lighting begun September 26.

NAME OF TOWN.	Number of Public Lamps.	Nominal Candle-power.	AVERAGE DURING THE YEAR.			Coal used. (Tons.)	Number of Carbons used.
			Lamps per Month.	Hours per Night.	Nights per Month.		
Braintree,	90	1,200	90-1,200	7.6	26.6	1 722	28,000
Danvers,	106	25	104-25	5.7	23.0	2 102½	26,500
Hingham,	81	1,200	81-1,200	5.6	23.9	—	—
Hull,	363	32	324-32	5.3	27.3	3 333½	290
	360	25	215-25	5.6	25.7	—	—
	41	25	41-25	5.6	25.7	—	—
Marblehead,	162	1,200	149-1,200	5.6	25.7	214	13,850
	105	2,000	105-1,200	7.0	26.5	718½	10,000
Middleborough,	400	1,200	402-16	—	—	—	—
Needham,	310	25	—	5.0	26½	541	—
North Attleborough,	578	16	578-16	9.7	30.4	892	126,000
Peabody,	152	1,200	150-1,200	—	—	—	—
Reading, 7	—	—	—	4. 9	23.3	9 461½	32,100
Wakefield,	144	1,200	897-1,200	6 —	—	—	—
Wellesley,	377	25	377-25	—	—	—	—

¹ Including about 270 tons screenings.² Also 99 tons screenings and 3 cords wood.³ Also 49½ tons screenings.⁴ Run at 8.2 amperes to 10 30 P.M., then at 6.8.⁵ Beginning March 1.⁶ No record. ⁷ Not in operation June 30; street lighting begun September 28.⁸ For 11 months only.⁹ Also 13,889 bushels coke.

VIOLATIONS OF LAW.

Notices have been sent to the Attorney-General, as required by the statute, of violations of law in the following cases : —

By the Amesbury and Salisbury Gas Company, the Citizens' Gas Light Company of Reading, South Reading and Stoneham, the Leicester Electric Company, the Milford Electric Light and Power Company, the Natick Electric Company, the Natick Gas Light Company and the North Shore Electric Company, in neglecting to make the annual returns to the Board within the time required by law.

By the Chicopee Manufacturing Company, in supplying gas containing sulphuretted hydrogen.

By Oliver H. Durrell, Thomas B. Fitzpatrick and John R. Ainsley, copartners as Brown, Durrell & Co. of Boston, in maintaining and using, after having laid the same under Essex Street in the city of Boston, wires for use in conveying electricity for lighting without the consent of the mayor and aldermen of said city. The report of this case to the Attorney-General contained the following statement : —

Messrs. Brown, Durrell & Co. are tenants under a ten-year lease of the building on the south-east corner of Essex and Kingston streets in Boston. This property is owned by the Boston Real Estate Trust. On the opposite side of Essex Street, at the north-east corner of its intersection with Kingston, is a building owned by the estate of Sarah E. Lawrence, and having as its tenants the firm of Wheeler, Blodgett & Co.

In the basement of the Boston Real Estate Trust building that association has constructed and owns a steam and electric light plant, which is operated by the above-named lessees, who supply the heat, light and power to the other occupants of the building. In rebuilding after the fire of 1893, Brown, Durrell & Co. arranged with their landlord to reconstruct the electric light plant so that it would be large enough to supply the Lawrence building. On July 3, 1893, the Lawrence estate petitioned the Board of Aldermen for permission to lay a pipe across Essex Street from their estate to that of the Boston Real Estate Trust, for the purpose of

enclosing steam pipes, so that heat and power might be supplied through them. This petition was granted on August 15, 1893, and the permit to open the street was issued. When the trench was opened, in addition to the pipe named in the petition, a second pipe was laid by Brown, Durrell & Co., through which the electric light wires referred to in the order were laid. These wires are the sole contents of the second pipe.

On Feb. 19, 1894, the Board of Aldermen, on petition of the partners of the firm of Brown, Durrell & Co., passed the following : —

Ordered, That permission be hereby granted to Durrell, Fitz & Ainsley to connect their building on the south-east corner of Essex and Kingston streets and the building of Wheeler, Blodgett & Co. on the north-east corner of Essex and Kingston streets with electric wires through a duct now located under said Essex Street, for the purpose of supplying Wheeler, Blodgett & Co. with electricity for lighting purposes.

An appeal from this order was duly taken to this Board. The appeal was sustained, and the order of the Board of Aldermen reversed and annulled on May 31, 1894, after notice and hearing as provided in the statute. A report of this decision and the reasons therefor may be found in the tenth annual report of this Board, pages 15-17. Notice of this decision was given to Brown, Durrell & Co., but they continued to use these wires for the purpose of selling electricity to Wheeler, Blodgett & Co., notwithstanding such notice and decision. As the result of this notice to the Attorney-General and action in his department, the use of these wires has been discontinued.

By the Brockton Gas Light Company, in that it did not set forth in the annual returns filed with this Board in the years 1893 and 1894 a correct statement of the expenses of said company during the years preceding the first days of July in each of said years respectively ; since it appears, upon an examination of the accounts of said company, that for the year ending on the thirtieth day of June, 1893, the actual expenses of said company exceeded the amount named in its said return for that year by \$12,326.65, and that for

the year ending on the thirtieth day of June, 1894, the actual expenses of said company exceeded the amount stated in its said return for that year by \$11,954.58. During the two years referred to the controlling interest in the stock of the Brockton Gas Light Company was held by the American Light and Fuel Company of New Jersey. One of the purposes of this corporation seems to have been to lease to others the right to use certain processes for the manufacture of gas, for which it held the patents. The Brockton Gas Light Company was operating as licensee of the New Jersey Company. In closing the accounts of the Brockton Company at the end of each of the years named, the officers of the Brockton Gas Light Company, who were identical with, or acting under the instructions of, the officers of the New Jersey Company, credited various operating accounts with sums amounting in the totals to those named above in each year respectively, and charged the said amounts to the American Light and Fuel Company. This was in the nature of a direct gift from the New Jersey Company to the Brockton Company, and under the form of accounts prescribed by the statute should have appeared in the profit and loss account of the years named. The effect of the method pursued by the company was that the operating expenses of the Brockton Company, while using the patented process referred to, appeared in the annual returns to this Board and in the published reports of the Board to the Legislature less, and the losses while operating under such processes appeared smaller, than in fact they were. A more particular account of this company appears elsewhere in this report, in the decision upon an application to reduce its price of gas.

ACCIDENTS.

In accordance with section 2 of chapter 350 of the Acts of 1888, the Board herewith presents abstracts of the cases reported to the Board resulting in death or bodily injuries from gas and electricity manufactured and sold for light and fuel during the year 1895.

There were twenty-five deaths from gas and three from electricity. Eight of the former had the appearance of deliberate suicide; the remaining deaths were due to igno-

rance, accident or carelessness. There were thirty cases of bodily injury from gas and twenty from electricity, five of the former apparent attempts at suicide.

The Board is obliged to again call attention to the fact that a large number of the companies disregard the law as to reporting those accidents that occur in connection with their plants, and to renew the recommendation in last year's report, that a suitable penalty be imposed for a failure to make such reports as the law requires.

FATAL ACCIDENTS FROM GAS.

On January 2, Catherine Shantell, fifty-two years of age, was found in an unconscious condition from escaping gas in her room at 30 Oneida Street, Boston, at 6.10 in the evening. Whether the gas was turned on intentionally or by accident cannot be known, as she died shortly after being removed to the Emergency Hospital.

On January 3, a man named Stephen Kerrigan, of New York, aged twenty-five, was found dead in his bed at the United States Hotel with the gas jet turned on.

On the morning of January 4, thirteen Italians were asleep in house 270 North Street, Boston, and but for the crying of a child might never have been wakened, the gas having escaped into the building from a leak at the meter in the cellar. Four men who occupied a room on the first floor were overcome. Two of them were taken to the General Hospital, where they recovered, and one, Rafello Massini, died at the Police Station shortly after being taken there.

On January 21, Emile Hamerle, forty years of age, was found dead in bed in his room at 4 Newton Place, Boston, at 6.30 in the evening. The room was full of gas that had escaped from an open burner.

On February 9, Manuel K. Gregory, seventy-one years old, who lived with his son at 30 Lynde Street, Boston, committed suicide. About 5 o'clock he went to his room, and, after drinking two ounces of laudanum, turned on the gas, locked the door and lay down upon the bed. The smell of escaping gas attracted the attention of the inmates of the house, who burst open the door and found him in an

unconscious condition. A physician was called, and ordered his removal to the City Hospital, where he died at 7.55. He had been in feeble health for some time, was very despondent, and was thought to be temporarily insane.

On February 23, Mrs. George Emery, aged forty-eight years, proprietor of a restaurant, registered at the Thorn-dike House on Green Street, Boston, at about 10 o'clock P.M. and retired to her room. The following morning a strong odor of gas was detected as coming from that room. The door was forced open, and the woman was found lying on the bed, none of her clothing having been removed. The gas jet was turned on full force. A doctor was immediately summoned, but he found that she had been dead several hours. It was thought to be a case of suicide.

On February 26, Joseph F. Smith, residing at 4 Brimmer Street, Boston, was found in his room shortly after 7 o'clock in the morning, dead from escaping gas. He had retired the night before, closed the doors and windows, closed all the cracks with cloth to prevent the escape of gas from the room, and turned the gas on full force. It was undoubtedly a case of suicide; he had been ill and out of employment for some weeks.

On March 8, F. W. Cuthbert and E. J. Kerr, from Gilson, N. H., registered at the Hampton House, corner of Blackstone and Cross streets, Boston. The following morning about 8 o'clock a strong smell of gas was noticed coming from their room. Investigation showed that both were overcome by gas. On the arrival of a physician Cuthbert was pronounced dead and Kerr was taken to the Massachusetts General Hospital. It seemed probable that Cuthbert did not die from the effects of the gas, but by being smothered by Kerr. It appeared that the latter when he first began to be affected by the gas fell over the face of Cuthbert, thus causing his death by suffocation. Kerr stated at the hospital that he blew out the gas.

On the morning of March 11, two men who registered as Harry Smith and Patrick Lee of Cambridge were found in Room 40, Hartford House, on Hampton Street, Boston, overcome by escaping gas. When found Smith was dead and Lee nearly unconscious. Papers found in the clothing of Smith

went to show that his real name was Merrill Britton, who resided in Cambridgeport. He was a chemist and employed in Boston. Patrick Lee, who was taken to the hospital, was found to be Sidney Drake, a resident of Cambridgeport, twenty-four years old, and employed in a lumber yard in Cambridge. Britton was thirty-four years of age.

On Tuesday morning, April 16, a stranger registered at the Winthrop House, South Framingham, as C. D. Morley of Spencer. At half-past seven the next morning, on account of a strong odor of escaping gas, an entrance to his room was effected, and he was found lying on his back, dead. Two gas jets, one used for illuminating and the other for cooking purposes, were both turned on full force, the windows closed and curtains drawn. The man had removed none of his clothing but coat and shoes. Apparently he had been dead eight or nine hours. There was nothing definite to lead to the man's identity.

On Saturday afternoon, April 27, H. E. Daniels, a bartender at 53 South Market Street, and a woman supposed to be his wife, were found suffocated by escaping gas in their room, 43 Hancock Street, Boston. Four gas burners, all there were in the room, were wide open, and the surrounding circumstances point to a case of suicide, as both were in bed as if peacefully sleeping.

On April 30, William Connors, sixty years of age, was found dead in bed at Hotel Saville in Bowdoin Square, Boston, having been suffocated by illuminating gas. He registered Monday evening and was assigned to Room 29, and retired soon after. A chambermaid noticed escaping gas, and on investigation, the room was found to be filled with gas and the man unconscious. A physician was called but could not revive him. He had evidently lain down on the bed and fallen asleep, leaving the gas turned on. Papers found in the man's pockets showed he was a veteran of Company E, 7th Regiment of Vermont Volunteers.

On Tuesday, May 7, at about 7.30, Medric Lamoris was found dead at Brosseau's Hotel, 200 Friend Street, Boston, having been suffocated by gas. His death was doubtless caused by his blowing out the gas, being unaccustomed, it is said, to the use of it.

On Saturday, June 8, Emma V. Dallo, twenty-two years of age, who came to Boston from New York about three weeks before, and had since been employed as a cook at Hotel Columbus, corner Commercial and Richmond streets, was asphyxiated in her room. She was found in the morning with the gas turned on full force.

On the morning of Saturday, June 29, W. C. Ireland was found lying dead in the back part of the store in Boston; in his mouth was one end of a long rubber hose, the other end being attached to a gas fixture. According to the physician who was called, Mr. Ireland had been dead several hours.

On the morning of July 5, Mrs. Sarah J. Wesley, aged fifty-five years, who had been staying for some time with friends, at 66 Waltham Street, Boston, was found dead in her room with the gas turned on full, the doors and windows being tightly closed.

On the morning of August 29, at about 7.30 o'clock, C. B. Edgerly, a Boston grain merchant, was found dead in his room at the Hotel Oxford, Huntington Avenue, Boston. The door was broken in, and the medical examiner who was summoned decided that Mr. Edgerly came to his death by suffocation, as a result of his intention to commit suicide. He had closed the ventilator and all other apertures by which there could be any communication with outside air, and turned on the gas. When the body was found he had been dead several hours.

On Thursday, October 3, at 97 Aspinwall Avenue, Brookline, Mary McMann, twenty-five years old, was found dead in bed. The medical examiner pronounced death due to asphyxiation, as the gas cock was found open. No other particulars could be learned.

On Thursday night, November 7, Mrs. Dorcas Brown, sixty-seven years of age, committed suicide at her home, 98 Main Street, Charlestown. On the morning of November 8 gas was noticed issuing from her sleeping-room, and, upon investigation, it was found that she had been inhaling gas through a rubber tube. She had been in good health, and no cause for the act can be assigned.

On November 27, Thomas Lawless, twenty-two years of

age, employed by C. W. Parker of 333 Newbury Street, Boston, was found dead in a room in the stable in the rear of the house, having been suffocated by gas. The gas jet in the room was partly turned on, and it is thought that death was the result of an accident, caused by his blowing out the flame.

On December 3, Emily Le Prevost, a domestic, living at 390 Beacon Street, Boston, was found dead in bed, having been asphyxiated by gas. One of the burners in the room was found partly turned on. A physician who was called expressed his belief that death was the result of an accident, and it is presumed that she blew out the light.

On the morning of December 18, a young man, whose name was supposed to be Fred Slaughter, was found dead in bed at the Winthrop House, corner of Allston and Bowdoin streets, Boston. The gas was turned on, and death resulted from suffocation.

On the morning of December 23, John Davis was found dead in his room at 1 Medford Court. It was evidently a case of suicide, as he had broken off the gas pendant with a hammer. A woman named Miss McOnie, sleeping in the next room, was nearly overcome by gas, and was removed to the City Hospital.

Francis Noreen was found dead in bed on the afternoon of December 23, in his room at 41 Essex Street, Boston. He had unscrewed a side bracket from its proper connection on the wall and had nailed it to the window casing over a work-table, making the connections from the wall nipple to the bracket with rubber tubing ten feet long. The socket of the tubing was too small for the nipple, and had been cut out on the inside; this had split and become detached from the wall nipple, allowing gas to enter the room through the full capacity of a three-eighths-inch pipe.

OTHER ACCIDENTS FROM GAS.

On January 4, Edward Bartlett was found in his room, 134 Austin Street, Worcester, in a state of asphyxiation, caused by escaping illuminating gas. He was taken to the City Hospital, where he recovered. The house had been re-

cently piped for gas, and the accident seemed to have been due to a leak in one of the pipes which passed through his sleeping-room.

At 12 o'clock on the night of January 15 an explosion at the works of the Malden & Melrose Gas Light Company in Malden completely destroyed the purifying house. The accident was due to back pressure, which caused the water to blow from the seal, allowing the gas to escape. Two of the employees were injured, but not seriously.

On February 6, two watchmen discovered escaping gas, and on investigation found two men in the office of John Byrnes & Son, T wharf, Boston, under the influence of liquor, with the gas blown out. They were taken out in an unconscious condition and carried to the station, where they soon revived.

On the morning of February 9, an employee of the Malden & Melrose Gas Light Company, while seeking for a leak in a main, lighted a match to aid him in his search. An explosion occurred, which did great damage to the property of the company and narrowly missed killing the man. He was probing for the leak on Gould Avenue, and, thinking he had located it, lighted a match to see if he was correct in his supposition.

On February 10, about 4 P.M., five bakers employed by Kazenoff & Co., at 293 Harrison Avenue, Boston, were found upon the floor in various positions, the room full of gas. All of them were upon the verge of unconsciousness, and, all but one, recovered as soon as taken to the open air. One was sent to the City Hospital, and was not resuscitated and out of danger until a late hour that night. No gas is used in the building, but the Boston Gas Light Company had a broken main in the street in that vicinity.

On March 19, Mr. Jonas Warren of Boston, for a number of years station agent at Rockdale, engaged a room at the German American Hotel, Worcester, at about 3.30 in the afternoon. He was found the next morning about 11.30 in his room with the windows all securely fastened and transom closed. He was unconscious, and gas was turned on its full force. He was taken to the City Hospital, where he recovered.

On March 22, Mrs. Jennie Wright, 59 Oak Street, Boston, was found unconscious from gas suffocation. The room was full of gas, which is supposed to have entered the house from a leak in a street main. She was removed to the City Hospital, where she was resuscitated.

On March 27, Frank Pendergast, a pedler of bulled corn, was found in a nearly asphyxiated condition in his room at 2 Forest Avenue, Boston Highlands. The gas was fully turned on and Pendergast was lying upon a lounge in the room in an almost unconscious condition.

On April 9, Frank S. Bliffens, residing at 100½ Davol Street, Fall River, while under the influence of liquor, attempted suicide in a basement room of his house early in the evening, by opening a gas meter. The smell of gas reaching the upper rooms impelled a search for the supposed leak with the result that he was found stretched beside the meter, unconscious. A physician was called, and after half an hour's work succeeded in restoring him to consciousness.

On Wednesday morning, April 24, Mr. W. C. Curtis and Mr. John Sweetser, who roomed at 2 Linden Place, Charlestown, had a very narrow escape from suffocation by gas. They occupied an upper room together. When they retired Tuesday night Mr. Curtis lighted a lamp and placed it on the bureau near the bed and turned off the gas, as he thought. They went to bed and both fell asleep, leaving the lamp burning. The landlord, Mr. Pierce, about 6 o'clock, smelling the gas, rushed into the room, threw open the windows and shut the partly opened gas cock. The two men were both overcome by gas, and he was unable to arouse them. A physician was called, who was able to restore the two men to consciousness by means of artificial respiration and the injection of stimulants.

On May 5 at 6 A.M. a female domestic in the employ of Mrs. Elizabeth Koph, 3 Linwood Street, Roxbury, was found in her room nearly dead from asphyxiation by illuminating gas, which was escaping from a burner which had been left open. The woman was unconscious when found, and was soon after removed to the City Hospital.

At about 7 o'clock on the morning of May 14, Mary Ross, head laundress at the Adams House, was found in

a nearly asphyxiated condition from escaping gas in her room, and was removed to the City Hospital. The accident was caused by failing to turn off the supply at the drop light of the gas burner, the gas escaping from a leaky rubber tube. Reports from the hospital show that she was discharged well on May 16.

Thursday night, May 23, James Dwight, claiming to live in South Framingham, made two unsuccessful attempts to end his life at Saville's Hotel in Bowdoin Square, Boston. He took chloral and turned on the gas. He was unconscious when found. Later he again turned on the gas, and was then locked up at the Joy Street station.

About 6 o'clock on the morning of June 22, Mrs. Charles Anderson, living at 90 Nineteenth Street, Lowell, found her niece, by the name of Katie Anderson, fifteen years of age, who had arrived from Scotland the Sunday before, lying on the bed unconscious. The valve in the gas pipe turned completely round without hindrance, and in consequence, when retiring, the gas was turned on again and allowed to escape all night.

On Friday morning, June 28, at Lawrence, two young women, named Kate Sawyer, and Kate Gavin, were found overcome by gas in a room on the fourth floor of the block numbered 461 Essex Street. The transom over the door was closed and the room filled with gas. They were in an unconscious condition, and only after an hour or more of hard work on a physician's part were they restored to consciousness. Investigation showed that a regulator which had been placed in the cellar of the building was defective, and had allowed the gas to escape. The gas had evidently passed up between the partitions of the building and entered the room occupied by the young women through crevices in the floor of a closet. There was no ventilation in the room, and the apartment in time filled with gas, overcoming the occupants.

John Skelly, employed by the Fall River Gas Company, was connecting a pipe with a meter located in a box. When the cap was taken off the pipe the escaping gas filled the box, and Skelly was overcome. The man working with him saw his condition, but could not haul Skelly out of the

small trap through which he entered. The box was finally broken and the man was taken to the city dispensary.

On Tuesday, September 3, at 9 Bowdoin Street, Boston, about 9 o'clock in the morning, the proprietor of the house had her attention attracted to the room occupied by Miss Annie Connor, by a strong smell of gas emanating therefrom. The door was forced open and the room found to be full of gas. Miss Connor was lying in bed, and was apparently dead. Despondency brought on by failure to obtain employment is supposed to have been the cause of Miss Connor's attempt upon her life.

On the evening of Thursday, September 5, Daniel Hadigan of 25 Brookline Avenue, Brighton, was overcome by gas at the Brookline Gas Works, and rendered insensible. He was taken to a police station, where a physician attended him, finally bringing him out all right. The gas came from a leaking main in the building. Hadigan was employed as a laborer in the works.

On Wednesday, October 9, at Fall River, a gas pipe in the telephone conduit trench in Bedford Street was broken by a blast. One of the Italian laborers employed at the works jumped into the trench after the blast, and was quickly overcome by the escaping gas. He was removed by his companions before his condition became serious, and recovered in a short time.

On Sunday, October 20, W. E. Ryan, manager of the New England Rattan Company, narrowly escaped death by suffocation from gas at the Winthrop House, South Framingham. He retired about 10 P.M., but did not appear at breakfast Monday morning. He was unconscious when found, but in about two hours was resuscitated. The accident was caused by a leak in a gas pipe.

On Saturday, November 2, at Lowell, Peter Durrant, a barber, was found nearly suffocated from gas in his store on Chelmsford Street. It is said by those who found him that he had a rubber tube running from the gas burner to his mouth. He was removed to his home on Oak Street.

At Worcester, on Saturday, November 2, two cousins, Joseph Premo and Joseph Premo, narrowly escaped asphyxia-

tion by illuminating gas in a hotel at the foot of Front Street. Shortly after 8 o'clock Sunday morning the proprietor detected a smell of gas, and finally located it in the room occupied by the Premos; the door was forced open; one was nearly suffocated and the other was in a semi-conscious condition. The gas had been blown out. They were taken to the hospital, where they recovered.

On Wednesday, November 13, at 157 Shawmut Avenue, Boston, William Altenbeck and Helen Lutz were found in an unconscious condition. It was a case of asphyxiation, and both were taken to the City Hospital.

Saturday morning, November 23, Mr. and Mrs. David W. Craig of 35 Gould Avenue, Malden, were found nearly dead from suffocation by gas. There was a break in the main, and the gas leaked through the ground into the house.

On the morning of December 7, Mr. and Mrs. Samuel Gardner, 1 McFarlin Court, Lawrence, were found unconscious in their room from gas that had leaked into the house from a broken main. Mr. Gardner was on the floor, as if he had made an attempt to reach the door and had not been able. A physician was summoned, and Mr. Gardner regained consciousness about 8.30, while Mrs. Gardner was unconscious until about 11 o'clock. A four-foot sewer was built a year ago last summer on Water Street, on which this house faces, and the ground throughout that locality had settled considerably. This doubtless caused the broken main.

Lowell, December 14, the family of J. M. Barry was overcome by gas from a leaking gas pipe outside the house. The gas worked into the cellar and filled the rooms.

At 10.30 on the forenoon of December 16, three persons were found unconscious at 219 Harrison Avenue, Boston, in the bake shop of David Kasanoff. The gas from a broken main had been leaking for several days.

On the morning of December 20, about 4.30 o'clock, there was a gas explosion on Eliot Street, Boston, in which two men were dangerously burned about the face and breast and hands. They were digging a trench in front of No. 177, when the explosion occurred. The men were taken to the City Hospital.

On December 22, Mary Fish, a domestic living at 43 Corn-
ing Street, Boston, was overcome by the accidental escape
of illuminating gas in her room. When found she was
partially insensible, and was removed to the City Hospital.

In Springfield, on December 24, John Moriarty, an em-
ployee of the gas company, was suddenly overcome
while working over a broken main on State Street, near
Market. He was carried into the gas company's office and
resumed work in an hour.

FATAL ACCIDENTS FROM ELECTRICITY.

Franklin Leonard Pope, of Great Barrington, a well-
known electrician, met his death on October 13 by coming
in contact with a circuit carrying a potential of two thou-
sand volts, which fed a pair of converters placed in the
cellar of his residence. The events that led up to the ac-
cident were as follows: It seems that a member of Mr.
Pope's family, in turning on one of the lamps, received a
shock from the fixture; and upon informing Mr. Pope, the
latter, with lamp in hand, descended to the cellar to investi-
gate the trouble, which he rightfully laid to a defect in the
converter. The wires leading into the cellar passed through
a swinging sash, and, with a strong wind blowing at the time,
it is conjectured that Mr. Pope raised his hand to shield the
lamp, and in doing so touched one of the converter cases.
An investigation subsequently showed that the primary and
secondary of one of the converters were crossed, and the line
and converter box grounded. The result was that Mr. Pope
received a fatal shock.

On Friday, November 8, Bernard McAvena, an employee
of the city of Boston at the city greenhouse, Massachussetts
Avenue and Cottage Street, came in contact with an electric
light circuit, causing instant death.

OTHER ACCIDENTS FROM ELECTRICITY.

On the evening of January 6 a man in the employ of the
Cambridge Electric Light Company, in attempting to trim
an arc light, fell and pulled the light down with him. He

sustained a burned hand from the current, and his wrist was fractured by the fall.

On January 26, about 10.30 A.M., Charles S. Brown, a trimmer in the employ of the Boston Electric Light Company, engaged in trimming a city lamp on the corner of Anderson and Cambridge streets, received an electric shock. He was at work the next day.

On March 22, George L. Hall, who had been in the employ of the Lowell Electric Light Corporation for nine years as electric light trimmer, received a shock and fell from a step-ladder at Middlesex Street depot in Lowell, by which he had three ribs broken. The man went up the step-ladder to trim the first light; when he touched the carbon holders he received the shock which knocked him off the ladder. Investigation showed that the main switch box cutting off the current was not thrown, neither did Mr. Hall himself throw the lamp switch, as was his duty.

On May 10, at 156 Tremont Street, Alonzo Allen, employed by Woodbury & Leighton, got his hand burned by electricity, caused by a short circuit on service wires of Edison Electric Illuminating Company.

On May 24, at 40 Columbus Avenue, John Newcomb, an employee of Boston Electric Light Company, received a shock which burned the thumb of the right hand and one finger of the left hand, also causing him to fall about fifteen feet to the roof of 42 Columbus Avenue. The accident was undoubtedly due to making contact with both poles at the same time.

About June 10, an employee of the Salem Electric Lighting Company, while painting one of the poles, saw fit to raise himself to the cross-arm by taking hold of two alternating wires. In doing so he received a shock, at the same time burning more or less both hands. He did not fall from the pole, and was off duty but a few days.

On June 10, one of the employees of the Salem Electric Lighting Company climbed one of the poles for the purpose of short-circuiting the wires, in order to locate some trouble on the line. In doing so his body was placed within the circuit, and he received a shock which caused him to ease his hold on the wires, and he fell to the ground, a dis-

tance of about twenty feet. Before striking the ground he struck a team, which was immediately under him, and this tended to break the force of the fall.

About 2 P.M., on Sunday, June 23, Calvin Stevens, in the employ of the Edison Electric Illuminating Company of Boston, in the dynamo room of the station at 3 Head Place, while engaged in his usual duties, was badly burned on the left hand by the burning out of a switch on one of the motor field circuits.

About 10 A.M., Monday, June 24, Mr. Fastbender, a painter in the employ of the Edison Electric Illuminating Company of Boston, while engaged in his usual duties in the battery room adjoining the company's station at Bumstead Court, got a cross on the battery coppers, burning himself about the face and arm somewhat severely.

On July 6, Lyman Eagan of the Postal-Telegraph Company, in the rear of 90 Massachusetts Avenue, received a shock, causing him to fall twenty-five feet to the ground, breaking both his legs and burning the fore finger of his right hand. Accident was probably due to a bad joint on a live alternating current wire.

On July 15, William Cutter, employee of the Walworth Manufacturing Company, on the roof at 31 Milk Street, received a shock which burned one of his hands, the result of poor insulation on the electric light wires.

On Monday, September 23, at about 5.45 P.M., Horace Thornton, trimmer of the Attleborough Steam and Electric Company, at Attleborough, went up a pole at the corner of South Main and Park streets, to trim the lamp. One of his legs came in contact with the alternating current wire, and he received a shock throwing him back upon the arc lamp current, which was a live wire. He was held there about five minutes, and had three fingers on the right hand badly burned, a burn upon the back and upon one leg.

On October 31, at Gilbert Place Power Station, Boston Electric Light Company, Pierce Kent, an employee, while making changes at a switch board, received a severe shock which knocked him off the ladder and injured both his hands, a hole about one inch in diameter being burned very nearly through one of them.

On the night of Wednesday, November 6, at about 6.30 o'clock, A. Granger, one of the employees of the Northampton Electric Lighting Company, at Northampton, while on a ladder holding a lantern for a man who was putting a fuse into a transformer at the Boston & Maine freight house, placed one hand on the wire and the other on the brick building, thus forming a ground which threw him off the ladder. The result was not serious.

On November 7, at 2.30 P.M., while assisting in the installation of a meter on the premises of the Hinckel Brewing Company, Washington Street, near the Boston Theatre, James F. Dolliver received a severe burn on his left hand. It was caused by a ground through a pair of pliers from an outside wire to the meter door, which was opened against a gas pipe. The thumb and index finger of the left hand were severely burned.

On November 18, at 641 Washington Street, Boylston building, M. T. Donohue, an employee, while at work in the Boylston Café trimming an arc lamp, received a severe shock which rendered him unconscious, and burnt his left ear, the side of his head and the inside of each forearm.

On November 26, at 488 Washington Street, M. J. Flaherty, a lineman employed by the Mutual District Messenger Company, thoughtlessly placed his hand on a live alternating electric wire, receiving a severe shock and burning his hand.

Joseph Calhoun, laborer in the mechanical department, while scouring a dynamo connection at 11.00 P.M., on Dec. 1, 1895, at the third station of the Edison Electric Illuminating Company of Boston, burned his hand, two fingers being nearly burned to the bone.

On December 20, a lineman in the employ of the Boston Electric Light Company, while making service connections at 120 Eliot Street, received burns and a shock throwing him from the ladder, caused by the blade of a knife which he was using with one hand coming in contact with live wire while his other hand was in contact with the lead sheath of a cable.

On December 31, at Amesbury, John Jona, living at 75 Mill Street, and employed as a weaver by the Hamilton Woolen Company, was severely burned on the palms of

both hands by coming in contact with a live wire of eleven hundred volts, which had become detached from its support by the high wind during the night and had fallen across the sidewalk.

GAS COMPANIES.

The following table shows the corporate name, the localities supplied, the capital and par value of the shares of the gas companies in active operation on the thirtieth day of June last :—

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Adams Gas Light Co., . . .	Adams, . . .	\$17,300	\$25
Amesbury & Salisbury Gas Co., . . .	Amesbury, . . .	60,000	100
Amherst Gas Co., . . .	Amherst, . . .	25,000	100
Arlington Gas Light Co., . . .	Arlington, . . .	70,000	100
	Belmont, . . .	—	—
	Winchester, . . .	—	—
Athol Gas and Electric Co., . . .	Athol, . . .	25,000	100
Attleborough Gas Light Co., ¹ . . .	Attleborough, . . .	46,400	100
Bav State Gas Co., . . .	Boston (in part), ² . . .	2,000,000	100
Beverly Gas & Electric Co., . . .	Beverly, . . .	92,000	100
Boston Gas Light Co., . . .	Boston (city proper), . . .	2,500,000	500
Brockton Gas Light Co., . . .	Brockton, . . .	178,500	100
Brookline Gas Light Co., . . .	Brookline, . . .	2,000,000	100
	Boston (Brighton, Roxbury, South Boston, and Dorchester Districts), . . .	—	—
Cambridge Gas Light Co., . . .	Cambridge, . . .	700,000	100
	Somerville (in part), . . .	—	—
Charlestown Gas & Electric Co., . . .	Charlestown, . . .	500,000	50
	Somerville (in part), . . .	—	—
	Medford (in part), . . .	—	—
	Everett (in part), . . .	—	—
Chelsea Gas Light Co., . . .	Chelsea, . . .	300,000	100
	Everett (in part), . . .	—	—
Chicopee Gas Works, ¹ . . .	Chicopee Centre, . . .	30,000	—
Citizens' Gas Light Co. of Quincy, . . .	Quincy, . . .	33,000	100
Citizens' Gas Light Co. of Reading, South Reading and Stoneham, . . .	Reading, . . .	95,300	100
	Stoneham, . . .	—	—
Clinton Gas Light Co., . . .	Clinton, . . .	73,000	500
Cottage City Gas & Electric Light Co., . . .	Cottage City, . . .	25,000	100
Danvers Gas Light Co., . . .	Danvers, . . .	20,000	50
Dedham & Hyde Park Gas & Electric Light Co., . . .	Dedham, . . .	100,000	50
	Hyde Park, . . .	—	—
Dorchester Gas Light Co., . . .	Boston (Dorchester District), . . .	400,000	100
	Milton, . . .	—	—
East Boston Gas Co., . . .	Boston (E. Boston), . . .	220,000	25
Easthampton Gas Co., . . .	Easthampton, . . .	30,000	100
Fall River Gas Works Co., . . .	Fall River (in part), . . .	288,000	100
Fitchburg Gas Co., . . .	Fitchburg, . . .	150,000	50
Framingham Gas, Fuel & Power Co., . . .	South Framingham, . . .	75,000	100
Gardner Gas, Fuel & Light Co., . . .	Gardner, . . .	21,700	100

¹ Not incorporated.

² Sold principally to other companies.

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Gloucester Gas Light Co., . . .	Gloucester, . . .	\$80,000	\$50
Greenfield Gas Light Co., . . .	Greenfield, . . .	50,000	50
Haverhill Gas Light Co., . . .	Haverhill, . . .	75,000	50
	Bradford, . . .	—	—
Ipswich Gas Light Co., . . .	Ipswich, . . .	16,000	100
Jamaica Plain Gas Light Co., . . .	Boston (Ward 23), . . .	250,000	100
Lawrence Gas Co., . . .	Lawrence, . . .	590,000	100
	Methuen, . . .	—	—
	North Andover, . . .	—	—
Leominster Gas Light Co., . . .	Leominster, . . .	50,000	100
Lexington Gas Light Co., . . .	Lexington, . . .	30,000	100
Lowell Gas Light Co., . . .	Lowell, . . .	500,000	100
	Dracut, . . .	—	—
	Tewksbury, . . .	—	—
	Chelmsford, . . .	—	—
Lynn Gas & Electric Co., . . .	Lynn, . . .	400,000	100
	Swampscott, . . .	—	—
	Saugus, . . .	—	—
Malden & Melrose Gas Light Co., . . .	Malden, . . .	220,300	100
	Melrose, . . .	—	—
	Medford (in part), . . .	—	—
	Everett (in part), . . .	—	—
Manufacturers' Gas Light Co., . . .	Fall River (in part), . . .	50,000	100
Marblehead Gas & Electric Light Co., . . .	Marblehead, . . .	40,000	100
Marlborough Gas Light Co., . . .	Marlborough, . . .	50,000	100
Milford Gas Light Co., . . .	Milford, . . .	72,300	100
	Hopedale, . . .	—	—
Nantucket Gas Light Co., . . .	Nantucket, . . .	36,000	100
Natick Gas Light Co., . . .	Natick, . . .	20,000	100
New Bedford Gas and Edison Light Co., . . .	New Bedford, . . .	550,000	100
Newburyport Gas & Electric Co., . . .	Newburyport, . . .	140,000	100
Newton & Watertown Gas Light Co., . . .	Newton, . . .	250,000	100
	Watertown, . . .	—	—
	Wellesley, . . .	—	—
	Weston, . . .	—	—
North Adams Gas Light Co., . . .	North Adams, . . .	50,000	100
Northampton Gas Light Co., . . .	Northampton, . . .	50,000	25
North Attleborough Gas Light Co., . . .	North Attleborough, . . .	68,100	100
	Wrentham, . . .	—	—
Norwood Gas Light Co., . . .	Norwood, . . .	12,000	100
Pittsfield Coal Gas Co., . . .	Pittsfield, . . .	62,500	100
Plymouth Gas Light Co., . . .	Plymouth, . . .	40,000	100
Roxbury Gas Light Co., . . .	Boston (Roxbury Dist.), . . .	600,000	100
Salem Gas Light Co., . . .	Salem, . . .	300,000	100
	Peabody, . . .	—	—
South Boston Gas Light Co., . . .	Boston (South Boston), . . .	440,000	100
Southbridge Gas & Electric Co., . . .	Southbridge, . . .	50,000	50
Spencer Gas Co., . . .	Spencer, . . .	85,000	100
Springfield Gas Light Co., . . .	Springfield, . . .	500,000	100
	West Springfield, . . .	—	—
Stoughton Gas & Electric Co., . . .	Stoughton, . . .	24,000	100
Taunton Gas Light Co., . . .	Taunton, . . .	80,000	50
Waltham Gas Light Co., . . .	Waltham, . . .	140,000	100
Webster Electric Co., . . .	Webster, . . .	45,000	100
	Dudley, . . .	—	—
Westfield Gas Light Co., . . .	Westfield, . . .	75,000	100
Williamstown Gas Co., . . .	Williamstown, . . .	20,000	100
Woburn Gas Light Co., . . .	Woburn, . . .	45,100	100
Worcester Gas Light Co., . . .	Worcester, . . .	500,000	100

The company at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol,

Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Waltham, Webster and Westfield, have furnished electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the estimated value of the plants : —

Chicopee Manufacturing Co., . . .	Chicopee Falls, . . .	\$25,000 00
Holyoke Water Power Co., . . .	Holyoke, . . .	100,000 00
Otis Co., . . .	Ware, . . .	10,000 00

The following companies report bonds and notes outstanding :¹ —

Amherst,	\$18,500 00	Lexington,	\$29,779 66
Athol,	25,000 00	Lynn,	102,800 00
Attleborough,	2,000 00	Malden,	37,500 00
Beverly,	11,800 00	Marblehead,	6,500 00
Boston,	180,000 00	Marlborough,	34,500 00
Brockton,	100,000 00	Nantucket,	1,500 00
Brookline,	2,150,909 00	Natick,	10,000 00
Charlestown,	88,500 00	New Bedford,	206,300 00
Chelsea,	110,000 00	Newburyport,	5,000 00
Citizens' (Quincy),	35,500 00	Newton,	111,000 00
Citizens' (Reading, etc.),	53,077 00	North Adams,	38,000 00
Clinton,	74,000 00	North Attleborough,	26,880 00
Dedham,	8,500 00	Norwood,	5,250 00
Easthampton,	5,000 00	Plymouth,	1,000 00
Fitchburg,	19,000 00	Southbridge,	18,506 00
Framingham,	97,682 00	Spencer,	85,000 00
Gardner,	12,500 00	Springfield,	15,000 00
Gloucester,	6,000 00	Waltham,	90,000 00
Greenfield,	1,000 00	Webster,	33,978 50
Haverhill,	27,500 00	Westfield,	16,425 00
Ipswich,	8,000 00	Williamstown,	12,100 00
Jamaica Plain,	65,000 00	Worcester,	100,000 00
Lawrence,	125,000 00		

¹ The amounts stated are not intended to include notes given for current supplies.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth:—

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at par of Stock held in Massachusetts.
Adams,	8	8	\$17,300
Amesbury,	12	12	60,000
Amherst,	35	35	25,000
Arlington,	52	40	42,000
Athol,	8	3	2,300
Attleborough,	22	18	42,400
Bay State,	5	3	300
Beverly,	39	39	92,000
Boston,	5	2	1,500
Brockton,	59	53	176,500
Brookline,	29	8	356,200
Cambridge,	433	382	631,700
Charlestown,	264	249	468,200
Chelsea,	128	122	293,600
Citizens' (Quincy),	8	8	33,000
Citizens' (Reading, etc.),	45	42	93,800
Clinton,	24	24	73,000
Cottage City,	10	10	25,000
Danvers,	18	17	11,950
Dedham,	35	29	59,650
Dorchester,	16	13	142,700
East Boston,	139	118	189,950
Easthampton,	39	33	26,900
Fall River,	16	11	113,000
Fitchburg,	52	49	150,000
Framingham,	20	18	48,000
Gardner,	12	11	21,400
Gloucester,	85	84	77,950
Greenfield,	35	27	45,150
Haverhill,	44	39	71,300
Ipswich,	17	17	16,000
Jamaica Plain,	87	83	203,800
Lawrence,	232	209	528,900
Leominster,	59	56	49,500
Lexington,	21	20	29,900
Lowell,	237	196	448,200
Lynn,	163	154	387,200
Malden,	150	129	189,300
Manufacturers (Fall River),	7	7	50,000
Marblehead,	28	23	32,500
Marlborough,	15	15	50,000
Milford,	56	50	70,500
Nantucket,	49	46	34,700
Natick,	21	21	20,000
New Bedford,	367	328	500,100
Newburyport,	100	83	129,900
Newton,	175	162	236,200

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
North Adams,	37	29	\$48,800
Northampton,	41	30	31,200
North Attleborough,	37	32	64,300
Norwood,	4	3	9,300
Pittsfield,	58	45	54,600
Plymouth,	36	30	30,800
Roxbury,	6	4	600
Salem,	249	219	285,000
South Boston,	7	5	1,600
Southbridge,	70	67	47,550
Spencer,	17	17	85,000
Springfield,	126	117	454,600
Stoughton,	6	6	24,000
Taunton,	117	108	74,950
Waltham,	102	92	130,000
Webster,	19	18	38,500
Westfield,	27	24	68,600
Williamstown,	3	3	20,000
Woburn,	42	41	44,600
Worcester,	189	177	458,200

The following statistics exhibit the aggregate receipts and expenses of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board :—

	FOR YEAR ENDING JUNE 30.	
	1894.	1895.
RECEIPTS :—		
For gas sold by meter,	\$4,500,605 49	\$4,779,821 60
For gas supplied to public lamps,	211,727 83	187,874 48
From sales of coke,	191,388 37	168,235 70
sales of tar,	113,731 62	107,958 61
sales of ammoniacal liquor,	14,857 98	22,600 45
rent of meters,	2,096 40	2,328 20
rent of gas stoves and engines,	1,461 27	1,213 11
rent of gas lamps,	792 94	909 21
public lamps other than gas lamps,	2,722 20	2,875 48
other sources,	3,484 76	7,071 02
Total,	\$5,042,868 86	\$5,280,887 86
EXPENSES :—		
1. Coals,	\$853,922 37	\$845,524 85
2. Enrichers,	414,248 64	474,377 84
3. Purifying materials,	24,294 63	32,154 51
4. Water,	23,243 61	20,528 08
Amounts carried forward,	\$1,315,709 25	\$1,372,585 28

	FOR YEAR ENDING JUNE 30.	
	1894.	1895.
<i>Amounts brought forward,</i>	\$1,315,709 25	\$1,372,585 28
5. Wages at works,	434,773 57	396,325 26
6. Repairs and maintenance of works (including renewal of retorts),	216,517 61	206,013 06
7. Apparatus and machinery,	54,985 31	53,008 09
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	128,457 10	173,334 99
9. Repairs, renewals, and maintenance of mains and service pipes,	125,825 84	168,943 25
10. Repairs and renewals of meters,	51,988 22	103,965 88
11. Lighting and repairing (gas lamps only),	11,399 27	12,736 95
12. Lighting and repairing, and materials used for other lamps,	2,410 84	3,516 06
13. Directors' allowances,	17,974 94	18,467 52
14. Salaries of officers,	152,667 89	162,890 42
15. General salaries,	132,196 09	123,322 96
16. Rent of offices,	24,814 86	29,524 70
17. General office expenses,	54,231 41	62,058 28
18. Taxes,	274,146 04	271,810 71
19. Fire insurance,	11,584 12	18,422 57
20. Law expenses,	22,187 97	49,479 97
21. Claims,	7,304 25	3,888 21
22. Bad debts,	15,742 53	9,933 05
23. Incidental expenses,	21,881 68	18,001 77
24. Gas bought,	556,556 12	512,522 20
Total,	\$3,633,354 91	\$3,770,751 18
Leaving an apparent net profit on their gas business of,	\$1,409,513 95	\$1,510,136 68
They have also received for interest, etc.,	13,834 81	9,606 47
for rents, etc.,	149,606 70	53,215 00
as profits from electric lighting,	184,105 57	204,027 52
Making a total of	\$1,757,061 03	\$1,776,985 67
From these receipts were paid interest on bonds and loans,	\$169,767 84	\$337,402 76
Dividends,	1,194,645 89	1,061,799 92
Other items,	501,083 70	664,732 80
	\$1,805,497 43	\$2,063,335 48
Leaving a deficit for the year of	\$108,436 40	\$286,949 81

Two¹ of the companies appear not to have earned expenses, and twenty-two² others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$279,216.11. In the year 1894 a decrease was shown from the previous year of \$938,697.32, and this was attributed to the large reduction in price by the Boston companies and to the

¹ Three last year.² Twenty last year.

general financial depression. The increase given for 1895 is the largest of any year since the returns have been made, and is due to an unusual percentage of increase in the output of most of the companies.

Receipts from public lamps have this year decreased \$23,853.35. As in the previous year, nearly all of this has been borne by the companies supplying the street lights in Boston.

The charges for depreciation have been unusually large, and it is due to this fact that the entire operations of the year again show a deficit.

In the appendix will be found, under date of June 30, 1895, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections so far as made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1894 show the following facts : —

	June 30, 1894.	June 30, 1895.
ASSETS :—		
Real estate, machinery, street mains and meters,	\$23,006,289 66	\$23,673,337 94
Cash on hand,	464,264 00	350,323 15
Due for gas,	442,487 11	548,205 88
Other accounts due,	232,625 46	246,676 80
Materials, etc,	523,469 53	958,557 97
Notes receivable,	89,436 92	85,647 47
Investments,	552,640 55	554,603 82
Electric assets,	2,880,455 11	2,766,023 38
	\$28,191,668 34	\$29,183,376 41
LIABILITIES :—		
Capital stock,	\$15,708,500 00	\$16,751,500 00
Bonds,	1,960,715 00	1,911,180 00
Notes payable,	1,732,858 78	1,727,387 41
Unpaid bills,	334,336 21	492,822 04
Unpaid dividends,	26,364 96	20,366 71
Deposits,	37,773 14	32,926 94
Interest due and unpaid,	52,607 84	71,652 27
Other items,	681,078 97	819,944 85
	\$20,534,234 90	\$21,827,780 22
Reserved and depreciation funds,	534,846 12	551,275 76
	\$21,069,081 02	\$22,379,055 98
Surplus,	7,122,587 32	6,804,320 43
	\$28,191,668 34	\$29,183,376 41

Of these companies —

	June 30, 1894.	June 30, 1895.
58 ¹ show an aggregate surplus of . . .	\$7,365,890 98	\$7,313,040 00
9 ² show an aggregate deficit of . . .	243,303 66	508,719 66
Leaving total net surplus, as shown above, . .	\$7,122,587 32	\$6,804,320 43
Which, added to reserves carried as liabilities, .	534,846 12	551,275 76
Would show an actual surplus of . . .	\$7,657,433 44	\$7,355,596 19
Equivalent to a per cent. on capital of about .	48	44

¹ Fifty-eight in 1894.

² Ten in 1894.

The following table shows the valuation of the property of each company, as assessed by the local assessors:—

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams,	\$17,600	Leominster,	\$20,500
Amesbury,	18,700	Lexington,	13,867
Amherst,	6,550	Lowell,	1,020,500
Arlington,	35,475	Lynn,	443,400
Athol,	15,500	Malden,	205,750
Attleborough,	32,000	Manufacturers (Fall River),	55,000
Bay State,	821,500	Marblehead,	13,800
Beverly,	81,200	Marlborough,	52,515
Boston,	4,548,600	Milford,	86,400
Brockton,	96,700	Nantucket,	6,000
Brookline,	2,019,400	Natick,	14,200
Cambridge,	929,900	New Bedford,	483,950
Charlestown,	739,000	Newburyport,	130,200
Chelsea,	344,950	Newton,	387,595
Chicopee,	40,000	North Adams,	32,500
Chicopee Falls,	10,000	Northampton,	64,900
Citizens' (Quincy),	13,500	North Attleborough,	58,100
Citizens' (Reading, etc.),	30,000	Norwood,	11,000
Clinton,	73,700	Otis Company (Ware),	14,350
Cottage City,	10,400	Pittsfield,	67,900
Danvers,	4,000	Plymouth,	23,350
Dedham,	33,150	Roxbury,	643,400
Dorchester,	326,500	Salem,	286,000
East Boston,	231,400	South Boston,	386,100
Easthampton,	32,000	Southbridge,	35,200
Fall River,	285,100	Spencer,	24,400
Fitchburg,	137,200	Springfield,	597,450
Framingham,	42,000	Stoughton,	9,500
Gardner,	11,150	Taunton,	65,900
Gloucester,	80,000	Waltham,	286,800
Greenfield,	29,000	Webster,	31,800
Haverhill,	165,150	Westfield,	75,000
Holyoke,	260,000	Williamstown,	6,533
Ipswich,	5,400	Woburn,	51,000
Jamaica Plain,	229,400	Worcester,	664,900
Lawrence,	524,000		
			\$18,649,885

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned :—

Amherst,	\$5,500	New Bedford,	149,500
Athol,	9,000	Newton,	113,150
Beverly,	39,900	North Adams,	13,800
Chelsea,	100,950	Southbridge,	25,500
Clinton,	59,500	Spencer,	10,000
Easthampton,	9,000	Waltham,	120,000
Fitchburg,	90,000	Webster,	21,500
Holyoke,	160,000	Westfield,	23,000
Lawrence,	90,000		
Lynn,	266,500	Total,	\$1,306,800

The value of the gas plants, assessed by the local assessors, is then in round numbers \$16,900,000, as there are electric plants at Brookline, Charlestown, Cottage City, Lexington, Newburyport and Stoughton, which are not given in the above table.

The following table shows the amount paid by each company for taxes, after deducting the amounts belonging to the electrical departments and the amount for each thousand feet of gas sold :—

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams,	\$555 58	\$0 1264
Amesbury,	578 48	1075
Amherst,	43 95	0528
Arlington,	895 44	1444
Athol,	187 97	0504
Attleborough,	674 63	0645
Bay State,	18,885 24	0215
Beverly,	756 32	0948
Boston,	60,681 99	0596
Brockton,	3,202 83	1516
Brookline,	13,133 97	0280
Cambridge,	18,550 62	1167
Charlestown,	8,264 69	0904
Chelsea,	4,182 17	1503
Chicopee,	581 14	0712
Citizens' (Quincy),	405 01	0599
Citizens' (Reading, etc.),	572 58	1383
Clinton,	446 64	0702
Cottage City,	140 01	0521
Danvers,	123 94	0463
Dedham,	553 74	0997
Dorchester,	4,974 38	0434

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
East Boston,	\$4,923 86	\$0 1135
Easthampton,	360 36	1113
Fall River,	6,402 79	1096
Fitchburg,	2,035 36	1220
Framingham,	639 19	0502
Gloucester,	2,370 98	1051
Greenfield,	577 04	1755
Haverhill,	3,347 60	0495
Holyoke,	1,590 69	0304
Ipswich,	81 39	0446
Jamaica Plain,	4,924 42	0927
Lawrence,	10,289 64	1419
Leominster,	509 76	2791
Lexington,	50 00	0969
Lowell,	21,145 22	0834
Lynn,	4,925 13	0472
Malden,	3,881 35	0821
Manufacturers (Fall River),	955 26	0574
Marblehead,	346 05	1105
Marlborough,	182 61	0282
Milford,	1,489 75	1477
Nantucket,	73 68	0353
Natick,	260 35	0808
New Bedford,	3,077 97	0673
Newburyport,	1,314 67	1706
Newton,	5,322 09	0747
North Adams,	529 20	0275
Northampton,	1,099 11	0781
North Attleborough,	2,002 16	1731
Norwood,	206 65	0630
Otis Company (Ware),	273 57	0921
Pittsfield,	1,601 59	1193
Plymouth,	413 40	0933
Roxbury,	8,517 67	0485
Salem,	4,981 86	1383
South Boston,	5,284 30	0813
Southbridge,	302 04	2241
Spencer,	378 56	0558
Springfield,	7,694 97	0795
Stoughton,	107 92	1572
Taunton,	1,784 82	0467
Waltham,	2,587 38	1312
Webster,	188 62	0990
Westfield,	706 60	0887
Williamstown,	100 05	1199
Woburn,	1,014 05	1081
Worcester,	12,564 66	0792
	\$271,810 71	-

The total sum paid by the companies for taxes, including State inspection, after apportioning to electric account that

part of the gas companies' taxes belonging to their electrical departments, was \$271,810.71, an average of 6 cents per thousand feet of gas sold; being a decrease from the previous year in the total amount of \$2,335.33 and a decrease of seven-tenths of a cent for every thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams,	10	¹ \$1,730 00	\$0 3937
Amesbury,	2½	1,500 00	2787
Amherst,	2	500 00	—
Arlington,	4	2,800 00	4516
Athol,	—	2 —	—
Attleborough,	12	5,568 00	5328
Bay State,	8½	170,000 00	1939
Beverly,	8	7,360 00	—
Boston,	9½	237,500 00	2333
Brockton,	3	5,355 00	2535
Brookline,	—	2 —	—
Cambridge,	10	70,000 00	4402
Charlestown,	6	30,000 00	—
Chelsea,	—	2 —	—
Chicopee,	12	3,600 00	4413
Citizens' (Quincy),	—	2 —	—
Citizens' (Reading, etc.),	—	2 —	—
Clinton,	3¼	2,372 50	—
Cottage City,	—	2 —	—
Danvers,	4	800 00	2991
Dedham,	1½	1,431 00	2578
Dorchester,	8	32,000 00	2793
East Boston,	10	³ 22,000 00	5069
Easthampton,	3	900 00	—
Fall River,	8	23,040 00	3945
Fitchburg,	10	15,000 00	—
Framingham,	—	2 —	—
Gardner,	—	2 —	—
Gloucester,	9	⁴ 9,600 00	4254
Greenfield,	—	⁵ 2,040 00	6203
Haverhill,	10	7,500 00	1107

¹ In addition to this dividend a rebate is allowed to mills owning stock. This rebate amounted to \$921.42.

² No dividends declared.

³ Also an extra dividend out of surplus of twenty per cent., or \$44,000.

⁴ An additional dividend of three per cent. was declared from the earnings of wharf property.

⁵ Six per cent. on preferred stock (\$2,000) and four per cent. on common stock (\$48,000).

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Ipswich,	—	1 —	—
Jamaica Plain,	10	\$25,000 00	\$0 4707
Lawrence,	6	35,400 00	—
Leominster,	4	2,000 00	1 0949
Lexington,	1½	250 00	—
Lowell,	12	60,000 00	2368
Lynn,	8	32,000 00	—
Malden,	6	13,200 00	2792
Manufacturers (Fall River),	10	5,000 00	3006
Marblehead,	—	1 —	—
Marlborough,	—	1 —	—
Milford,	10	7,230 00	7169
Nantucket,	—	1 —	—
Natick,	—	1 —	—
New Bedford,	6	33,000 00	—
Newburyport,	5	7,000 00	—
Newton,	8	20,000 00	—
North Adams,	8	4,000 00	—
Northampton,	8	4,000 00	2843
North Attleborough,	6	4,086 00	3533
Norwood,	—	1 —	—
Pittsfield,	12	7,500 00	5585
Plymouth,	1½	600 00	1354
Roxbury,	6	36,000 00	2050
Salem,	4	12,000 00	3329
South Boston,	6	26,400 00	3618
Southbridge,	4½	2,250 00	—
Spencer,	—	1 —	—
Springfield,	6½	32,500 00	3359
Stoughton,	6	1,440 00	—
Taunton,	10	8,000 00	2091
Waltham,	6	8,400 00	—
Webster,	—	1 —	—
Westfield,	8	4,320 00	—
Williamstown,	—	1 —	—
Woburn,	6	2,706 00	2884
Worcester,	8	40,000 00	2523
	—	\$ 1,086,878 50	—

¹ No dividends declared.

PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1895 : —

Beverly,
Brookline in Brook-
line and Brighton
districts,
Clinton,

Dorchester,
Framingham,
Gloucester,
Haverhill,
Holyoke,

Jamaica Plain,
Lawrence,
Lynn,
South Boston,
Worcester.

The following pages show the price charged by the several companies, June 30, 1895; the average candle-power, as shown by the tests made by the State inspector of gas; and the average price, per thousand feet sold by meter, received in the two years ending June 30, 1895:—

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1893-94.	Average Price, 1894-95.
Adams,	20.5	\$2 50	Twenty per cent. discount, if paid within 5 days from date of bill,	\$2 33	\$2 02
Amesbury,	22.1	2 00	Special rates to large consumers,	1 88	1 70
Amherst,	39.6	6 00	For prompt payment if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air,	5 48	5 26
Arlington,	18.6	2 50	Discounts: 50 cents per M, if bill is settled within 20 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.; 50 per cent. for gas for cooking,	2 50	2 49
Athol,	18.6	3 00	Discount of ten per cent. if paid on or before the 16th of the month,	2 38	2 26
Attleborough,	17.4	2 00	Discount of thirty cents per M, on all bills paid on or before the 15th of the month,	1 85	1 82
Bay State (Boston),	—	1 00	Discount of thirty cents per M, on all bills paid on or before the 15th of the month,	98	99
Beverly,	17.7	2 30	Discounts: 5 per cent. off bills less than 5,000 feet; 5,000 feet and over, 21 cents per M, if paid within 10 days. Fuel gas on separate meters, \$1.25 net,	2 19	2 04
Boston,	24.3	1 00	Discount 15 cents per M, if paid within 25 days from date of bill. Large consumers, \$1.30 net,	1 00	1 00
Brockton,	20.4	2 10	Discount 20 cents per M, if paid in 25 days,	1 90	1 86
Brookline,	26.7	1 00	Discounts: 20 cents on bills paid within 25 days; \$1.60 per M to consumers of over 500,000 feet per annum; \$1.50 per M to consumers of over 1,000,000 feet per annum,	1 23	1 01
Cambridge,	17.9	1 50	Discount 50 cents per M on bills paid on or before the 10th of the month. To consumers using 5,000 feet per month 75 cents per M discount; special rates to very large consumers. For fuel 75 cents per M net,	1 36	1 36
Charlestown,	18.6	1 60		1 47	1 35
Chelsea,	18.1	1 90		1 74	1 71
Chicopee,	21.0	2 50		1 61	1 62

Chicopee Falls,	29.1	4 00	Discount of 25 per cent. on bills paid within 10 days. Oil gas, with 15 per cent. air,	3 36	3 00
Citizens' (Quincy),	16.9	2 50	Two dollars and fifty cents per M for houses, and \$2 for stoves, offices, stores and public buildings; no discounts,	2 12	2 10
Citizens' (Reading, etc.),	-	2 00	Discounts: if bills paid within 15 days, 20 cents per M; for gas stoves, engines and other mechanical purposes, 40 cents per M,	1 77	1 99
Clinton,	17.2	2 00	Discount 5 per cent. on bills paid within 10 days. Large consumers supplied at \$1.80, with 5 per cent. discount,	2 12	1 97
Cottage City,	-	2 20	Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1 per M net. During November, December, January, February, March and April, \$1 net per M. Water gas (non-illuminating),	1 56	1 52
Danvers,	18.2	3 00	Discounts: On monthly bills from \$1 to \$3, 10 per cent.; from \$3 to \$9, 20 per cent; from \$9 to \$24, 25 per cent.; over \$24, 33½ per cent.,	2 48	2 42
Dedham,	18.6	2 50	Discount 20 per cent., for payment before the 16th of the month,	2 03	2 03
Dorchester,	24.8	1 00	Discount 10 cents per M, on bills paid before the 15th of the month,	1 32	1 28
East Boston,	17.4	1 60	Discount 6½ per cent., making \$2.80 net. To the town, and consumers using 50,000 feet a year, the bills are made at \$2.50, with a discount of 4 per cent., making net price \$2.40. Largest consumers, \$2.25 net. For gas stoves, \$2.00 net,	1 52	1 51
Easthampton,	20.3	3 00	Discounts: consumers of 1,000 feet or less per month, 10 cents per M; over 1,000 feet and not over 10,000 feet, 30 cents per M; over 10,000 feet, 40 cents per M; to mills, 70 cents per M,	2 58	2 50
Fall River,	22.6	1 70	Discount of 10 per cent. for payment on or before the twentieth of the month. Large consumers, \$1.75 to \$1.50,	1 37	1 31
Fitchburg,	18.0	2 00	Discounts: To consumers of 2,000 feet per month, 10 cents per M; 2,000 to 10,000 feet per month, 25 cents per M; 10,000 to 50,000 feet per month, 30 cents per M; 50,000 to 100,000 feet per month, 35 cents per M; over 100,000 feet per month, 40 cents per M. Non-illuminating water gas,	1 81	1 77
Framingham,	-	90	Discounts vary according to amount used from 10 to 50 per cent., if paid by the 10th of the month. Pure oil gas,	48	59
Gardner,	39.7	6 00	Discounts 12½ per cent., if paid on or before the 15th of the month,	4 59	4 57
Gloucester,	18.3	1 60	On bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in 5 days; on bills of \$2.50 for stores, 10 per cent, \$1.50 for fuel,	1 58	1 42
Greenfield,	17.5	2 50	Discount 10 cents per M, if paid on or before the 25th. Day consumption for manufacturing purposes, \$1.25,	2 19	2 22
Haverhill,	25.0	1 40	Discounts: 20 cents per M to consumers of 360,000 feet per year, 10 per cent. to all others if paid within five days after presentation of bill. For gas stoves used all the year, \$1.25 net,	1 40	1 30
Holyoke,	17.3	1 50		1 45	1 37

COMPANY.	Average Candle- power.	Gross Candle- Price.	REMARKS.	Average Price, 1893-94.	Average Price, 1894-95.
Ipswich,	28.0	\$3 50	Oil gas, 32½ per cent. air,	\$3 07	\$3 04
Jamaica Plain,	18.3	1 80	Fifteen cents per M discount on all bills paid within 15 days. City buildings	1 79	1 65
Lawrence,	19.6	1 50	5 per cent. off net price,	1 37	1 36
Leominster,	28.7	4 00	Twenty cents per M discount if paid before the 15th of the month,	3 80	3 82
Lexington,	30 4	6 00	Oil gas, with 40 per cent. air. Discount 50 cents per M on monthly bills of 3,000 feet and over,		
Lowell,	20.2	1 20	Discount for payment by the 10th of the month; on bills of \$10 or less, 10 per cent.; over \$10, 15 per cent.; over \$20, 20 per cent.; over \$30, 25 per cent. Oil gas, with 33½ per cent. air,	5 51	5 40
Lynn,	19.0	1 40	Discount 20 cents per M, if paid within 5 days,	1 06	1 00
Malden,	18.1	1 90	Discount 20 cents per M, for payment within 10 days. Gas engines \$1.00 per M net,	1 30	1 22
Manufacturers (Fall River),	17.7	-	Discount 30 cents per M, if paid by the 20th of the month. 40 cents per M for fuel through separate meter,	1 70	1 61
Marblehead,	17.6	3 00	To consumers using less than 500 feet per month, \$1.80 per M; using 500 feet and less than 1,000 feet, \$1.70 per M; consumers of 1,000 feet or more per month, \$1.40 per M. To mills \$1 00 per M,	1 28	1 10
Marlborough,	17.9	2 50	Discounts: 10 per cent. on monthly bills of \$1 to \$3; 20 per cent. on bills from \$3 to \$9, and 25 per cent. on bills over \$9,	2 68	2 28
Milford,	17.6	2 00	Discounts from 10 to 30 per cent.,	2 13	2 05
Nantucket,	17.1	2 50	Bills amounting to \$5 per month, 5 per cent. discount; \$10 a month, 10 per cent.; \$50 a month, 15 per cent.,	1 87	1 85
Natick,	17.6	2 00	Net rate to most consumers \$2; to some \$1.50,	1 96	2 01
New Bedford,	18.7	1 80	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents per M to consumers of 4,000 feet,	1 80	1 78
Newburyport,	18.1	2 50	Less than 4,000 feet per month 10 per cent. discount; 4,000 feet or over per month 25 per cent. discount for payment by the 10th of the month. Special rate for power purposes on 50,000 to 65,000 feet per month \$1.10 per M; over 65,000 feet \$1.00 per M,	1 54	1 54
Newton,	18.3	1 80	Discounts: 20 per cent. on bills of 1,000 feet or more per month; 10 per cent. on all less than 1,000 feet per month, if paid within 10 days,	2 00	1 98
North Adams,	18.9	1 85	30 cents per M discount for cash in 20 days. Additional rebate of 10 cents per M for 500,000 feet per year,	1 48	1 58
			To some consumers, for mill consumption, special rates,	1 59	1 58

Northampton,	18.6	2 00	To large consumers, 5 per cent. discount, if paid within 5 days,	1 87
North Attleborough,	17.2	2 50	Discount of 50 cents per M, on bills paid on or before the 16th of the month,	2 00
Norwood,	19.6	2 25	If paid within 15 days, discount of 25 cents per M,	2 00
Otis Company (Ware),	17.5	2 00	Public institutions, \$1.75,	1 99
Pittsfield,	25.9	2 00	Discounts: 5 per cent. on bills of less than 1,000 feet per month; 10 per cent. on bills of 1,000 feet and less than 25,000; 25 per cent. on bills of 25,000 feet or over. Special discount on bills exceeding 1,000 feet per month if for fuel,	1 71
Plymouth,	17.3	2 50	Special price to large consumers,	1 87
Roxbury,	24.1	1 00	Discount 20 per cent., if paid on or before the 15th of the month; 25 per cent. on bills of 20,000 feet and over per month,	1 00
Salem,	18.4	2 00	Discounts: 5 per cent. to consumers of 1,000 feet; 10 per cent. to consumers of 2,000 feet and over. Oil gas, with 30 to 40 per cent. air,	1 59
South Boston,	24.8	1 00	20 cents per M discount on all bills paid on or before the 15th day of the month; \$1.25 per M where 10,000 feet per month are used for fuel or power,	1 23
Southbridge,	28.8	3 00	Discount 10 per cent., if paid by the 10th of the month. Pure oil gas,	2 83
Spencer,	19.4	1 60	Over 125,000 feet per quarter, \$1.40 per M,	1 60
Springfield,	18.5	1 60	Discount 10 per cent., if paid by the 15th of the month; also special rates to large consumers,	2 81
Stoughton,	43.2	5 50	Special discount to largest consumer,	1 60
Taunton,	17.8	1 50	If more than 20,000 feet is used in year, \$2.15 per M for such excess. Gas engines \$2.00. Discount from each of these prices for payment within 5 days, 25 cents per M,	2 29
Waltham,	18.8	2 00	Discount 5 per cent., if paid before the 10th of the month; 5 per cent. additional on bills amounting to \$5 per month; some large consumers, \$5 per M net. Pure oil gas,	1 47
Webster,	18.4	2 50	Discount 20 cents, if paid on or before the 15th of the month; special rate for very large consumption,	1 68
Westfield,	18.6	2 25	Discount 15 cents per M, if paid on or before the 15th of the month,	2 50
Williamstown,	37.9	6 00		1 96
Woburn,	17.9	1 80		5 35
Worcester,	19.6	1 40		1 57
				1 36

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$1.03 per thousand feet. If the Boston and Bay State companies be excluded the average is \$1.23. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.74, making an average for all of \$1.10 per thousand. The average price for oil gas is \$3.90 per thousand feet.

The average price paid for coal gas in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.45; in 1890, \$1.39; in 1891, \$1.31; in 1892, \$1.38; in 1893, \$1.27; and in 1894, \$1.26.

The following table shows the amount of gas made in the year ending June 30, 1895, and in the year ending June 30, 1894; the amount sold by meter and to public lamps in both these years; the amount used at works and offices; with the amount of gas unaccounted for during the year ending June 30, 1895, and the percentage of unaccounted-for gas in both years.

NOTE. — The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

Coal Gas.

COMPANY.	Gas made. Year ending June 30, 1896.	Gas made. Year ending June 30, 1894.	Gas sold by Meter. Year ending June 30, 1895.	Gas sold by Meter. Year ending June 30, 1894.	Gas sold for Public Lamps. Year ending June 30, 1895.	Gas sold for Public Lamps. Year ending June 30, 1894.	Gas used at Works and Offices. Year ending June 30, 1895.	Gas unac- counted for. Year ending June 30, 1895.	Percent- age unac- counted for. 1895.	Percent- age unac- counted for. 1894.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Adams,	5,796,600	5,000,000	4,392,800	3,882,460	—	190,000	20,000	1,382,800	23.85	21.95
Amesbury,	6,237,500	5,415,500	5,153,820	4,072,075	228,000	—	—	867,680	13.91	17.82
Arlington,	8,358,200	7,940,840	6,199,800	6,001,900	—	—	86,160	80,000	24.79	23.41
Athol,	4,200,400	2,980,600	3,729,200	2,704,900	—	—	240,000	233,900	5.57	5.27
Attleborough,	11,633,000	9,482,000	10,450,600	8,113,200	—	—	125,200	91,400	9.10	13.47
Bay State,	877,878,000	857,739,000	876,786,103	856,417,159	—	—	1,492,000	—	—	0.02
Beverly,	9,085,700	7,979,900	7,923,000	6,968,000	52,900	16,500	152,800	955,700	10.52	10.57
Boston,	1,057,405,100	1,141,798,200	1,007,276,700	1,006,623,800	10,866,750	24,210,970	3,320,900	35,751,750	3.38	1.40
Brookline,	25,803,900	19,046,000	21,127,000	13,768,700	—	—	500,000	4,154,607	16.10	14.69
Brookline,	518,146,400	196,913,000	422,880,900	107,389,100	46,029,533	32,057,258	11,004,600	37,025,767	7.15	28.89
Cambridge,	139,003,874	158,751,500	153,663,600	137,024,900	5,340,274	5,411,872	1,117,700	1,405,500	8.14	9.39
Charlestown,	104,551,300	102,469,000	83,214,564	80,458,497	8,206,761	8,879,982	330,000	796,000	11.65	11.99
Chelsea,	36,877,000	37,625,000	27,833,750	28,067,415	—	—	423,250	8,020,000	23.37	24.03
Chicopee,	10,170,200	8,905,100	8,128,480	7,160,000	28,880	21,592	63,000	1,942,840	19.10	18.58
Citizens' (Quincy),	9,962,175	9,340,300	5,760,900	5,665,900	1,000,000	1,000,000	131,100	3,072,175	30.84	26.92
Citizens' (Reading, etc.),	5,182,610	9,630,000	4,006,000	6,203,890	133,260	136,513	10,000	1,018,350	19.65	16.10
Clinton,	7,974,700	5,984,600	6,366,000	4,549,300	—	—	193,900	1,428,218	17.91	19.67
Cottage City,	3,351,700	3,444,200	2,003,900	2,110,900	684,400	620,800	—	693,400	20.50	29.14
Danvers,	2,430,200	2,647,100	2,674,600	2,123,200	—	—	30,300	729,800	21.27	18.95
Deham,	7,344,000	6,728,500	5,551,800	4,996,600	—	—	138,500	1,076,300	22.81	22.79
Dorchester,	2114,777,627	2100,652,100	92,776,300	77,598,700	21,780,827	22,800,800	176,500	—	—	—
East Boston,	51,408,000	48,758,000	36,400,400	33,685,700	6,995,659	8,749,541	477,700	7,535,239	14.66	12.32
Easthampton,	3,702,920	2,519,370	3,233,400	2,052,350	—	—	64,900	399,620	10.79	16.10
Fall River,	63,280,900	57,708,700	57,561,400	52,727,000	843,361	835,981	345,200	4,461,639	7.05	6.71
Fitchburg,	19,480,000	18,856,300	16,130,000	16,288,300	546,800	270,000	652,000	2,148,100	11.03	8.70
Frammingham,	14,453,000	15,797,000	12,721,900	13,491,500	—	—	766,800	983,600	6.81	6.10

¹ This amount included in both sides of manufacturing account, page xx, at an average of \$1.07 per 1,000.

² Gas bought.

Coal Gas — Concluded.

COMPANY.	Gas made. Year ending June 30, 1895.	Gas made. Year ending June 30, 1894.	Gas sold by Meter. Year ending June 30, 1895.	Gas sold by Meter. Year ending June 30, 1894.	Gas sold for Public Lamps. Year ending June 30, 1895.	Gas sold for Public Lamps. Year ending June 30, 1894.	Gas used at Works and Offices. Year ending June 30, 1895.	Gas unac- counted for. Year ending June 30, 1895.	Percent- age unac- counted for. 1895.	Percent- age unac- counted for. 1894.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Gloucester,	23,716,600	21,477,500	21,484,300	18,305,300	960,000	984,000	125,000	1,171,700	5.13	4.94
Greenfield,	4,034,600	4,038,700	3,288,700	3,465,200	—	—	61,900	683,700	12.66	16.94
Haverhill,	75,105,000	62,252,800	64,875,500	53,753,000	2,860,200	3,637,600	700,000	6,703,300	6.59	8.93
Holyoke,	60,841,500	55,954,800	52,066,600	47,918,100	231,728	255,284	299,000	7,727,913	12.18	12.70
Jamaica Plain,	63,274,900	57,591,044	36,822,800	34,247,985	16,286,789	15,129,257	700,000	9,389,668	14.14	14.84
Lawrence,	80,101,800	72,249,500	72,455,405	65,077,089	123,839	—	983,450	6,533,808	8.60	8.16
Lowell,	267,250,000	257,365,000	247,483,600	236,591,500	5,906,400	5,714,400	2,151,200	12,010,800	4.96	4.49
Lynn,	116,041,100	99,833,800	104,261,300	89,189,600	—	—	1,957,400	9,807,400	8.90	8.45
Malden,	57,750,000	48,765,900	47,260,300	40,842,300	24,200	11,000	369,000	10,060,600	15.46	17.42
Manufacturers (Fall River),	18,473,400	17,250,000	16,491,200	14,700,400	144,000	157,000	169,000	1,729,200	12.85	9.36
Marblehead,	4,586,700	5,144,900	2,814,492	3,039,640	315,984	452,800	178,800	1,279,924	27.91	27.91
Marlborough,	7,963,400	6,448,600	6,478,400	4,678,400	18,000	20,000	138,000	1,359,400	10.07	10.07
Milford,	11,832,480	10,874,390	9,721,800	8,542,800	363,000	366,000	47,000	1,733,680	17.36	14.68
Nantucket,	2,708,680	2,470,290	2,084,400	1,805,300	—	—	45,000	579,280	25.09	21.38
Natick,	3,528,200	2,747,700	3,145,600	2,292,300	76,500	65,700	43,900	256,500	11.49	7.27
New Bedford,	50,555,300	49,599,900	40,101,300	37,694,200	5,661,911	5,444,793	454,300	3,975,289	7.86	7.86
Newburyport,	9,096,640	8,954,266	7,707,400	7,180,400	—	—	200,000	1,185,240	13.07	17.64
Newton,	69,773,700	69,278,800	63,805,000	57,897,800	7,421,900	5,606,100	479,100	5,067,700	7.73	6.60
North Adams,	22,480,800	20,056,300	19,015,800	16,063,900	238,000	230,000	369,000	2,858,000	12.71	12.71
Northampton,	17,293,200	16,015,500	14,068,100	13,238,000	—	—	100,000	3,158,003	16.66	18.25
North Attleborough,	13,012,800	11,574,500	11,565,500	10,306,200	—	78,000	173,900	1,233,800	8.64	9.48
Norwood,	—	—	2,673,300	1,937,600	607,158	—	—	—	—	—
Otis Company (Ware),	5,227,525	5,058,650	2,960,000	2,692,800	9,573	7,155	64,000	479,074	15.60	9.16
Pittsfield,	14,950,000	14,618,000	13,428,000	13,170,750	—	—	225,000	1,297,000	8.67	8.67
Plymouth,	4,905,710	4,653,960	4,431,890	4,185,400	—	—	133,330	345,480	7.31	7.04

Roxbury,	2 181,415,476	2 182,964,659	172,999,500	164,064,300	2,603,896	16,814,102	452,400	5,300,680	2.92	1.06
Salem,	42,452,000	40,682,000	36,040,600	34,393,000	—	—	585,400	5,926,000	13.04	14.02
South Boston,	2 76,450,000	84,872,000	65,383,700	68,904,600	7,584,164	8,352,263	294,000	3,186,136	4.37	8.27
Spencer,	7,893,900	9,097,200	6,785,800	7,856,500	—	—	360,000	745,100	9.44	9.56
Springfield,	103,934,000	95,675,000	96,148,440	90,067,000	593,960	673,800	848,200	6,329,400	6.09	6.86
Taunton,	40,094,000	39,254,000	36,839,500	35,310,400	1,416,000	1,402,500	523,200	1,265,300	3.16	4.90
Waltham,	23,519,400	26,565,200	18,786,400	20,727,700	941,500	905,300	331,900	3,494,600	14.86	17.16
Webster,	2,258,100	1,996,100	1,905,500	1,074,100	—	—	45,800	306,800	13.59	17.35
Westfield,	9,011,200	8,410,600	7,831,600	7,287,800	133,333	133,333	103,600	914,767	10.15	10.58
Woburn,	10,643,500	9,213,700	9,382,350	8,281,000	—	—	200,000	1,058,150	9.94	8.30
Worcester,	103,402,000	154,505,000	156,459,600	140,595,400	2,081,700	2,082,900	905,000	10,008,100	5.91	7.15

Oil Gas.

Amherst,	1 -	1 -	815,275	782,550	17,487	79,887	5,000	1 -	-	-
Chicopee Falls,	3,026,436	2,960,239	3 1,158,460	3 946,000	1 -	1 -	-	-	-	-
Gardner,	1 -	-	735,900	-	-	-	-	-	-	-
Ipswich,	1,843,226	1,430,485	1,778,800	1,381,600	44,402	41,885	7,000	15,024	0.90	-
Leominster,	2,152,880	1,857,620	1,826,490	1,639,108	-	-	65,000	263,765	12.25	8.52
Lexington,	398,260	650,255	515,960	505,255	-	-	20,000	62,500	10.41	17.68
Southbridge,	1 -	1 -	1,347,600	1,399,950	-	-	1 -	1 -	-	-
Stoughton,	1 -	1 -	686,000	611,038	-	-	1 -	1 -	-	-
Williamstown,	1 -	800,000	800,500	758,900	34,030	31,100	10,000	-	-	-

¹ Quantity not given.² Gas bought.³ Quantity used in mills of company unknown.

The following table shows the daily capacity of the several works, June 30, 1895, and the greatest and least day's output during the year ending with that date, for each of the companies : —

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
Adams, . . .	50,000	—	—	—	—
Amesbury, . . .	100,000	44,000	Dec. 27,	9,000	July 25.
Amherst, . . .	5,000	4,000	Dec. 8,	1,000	June 27.
Arlington, . . .	500,000	36,380	Dec. 8,	9,400	Aug. 19.
Athol, . . .	75,000	27,600	Dec. 24,	3,800	June 16.
Attleborough, . . .	100,000	54,000	Oct. 25,	18,000	April 19.
Bay State, . . .	4,000,000	3,980,000	Nov. 9,	461,000	July 29.
Beverly, . . .	50,000	44,800	Dec. 14,	10,400	July 1.
Boston, . . .	6,000,000	4,761,000	Dec. 27,	863,000	July 29.
Brookton, . . .	100,000	112,894	Dec. 19,	30,019	July 4.
Brookline, . . .	4,000,000	2,466,000	Feb. 8,	506,000	July 1.
Cambridge, . . .	1,000,000	797,400	Dec. 17,	155,500	Aug. 19.
Charlestown, . . .	800,000	476,000	Dec. 24,	132,000	June 2.
Chelsea, . . .	250,000	164,000	Dec. 20,	40,000	July 4.
Chicopee, . . .	150,000	66,800	Jan. 8,	15,000	May 31.
Citizens' (Quincy), . . .	70,000	47,100	Feb. 8,	14,300	July 29.
Citizens' (Reading, etc.), . . .	250,000	15,000	Mar. 25,	3,500	June 9.
Clinton, . . .	90,000	52,700	Jan. 26,	7,100	July 16.
Cottage City, . . .	60,000	34,000	Aug. 7,	1,400	Feb. 6.
Danvers, . . .	30,000	16,298	Jan. 9,	4,560	Aug. 6.
Dedham, . . .	75,000	35,100	Jan. 17,	10,000	July 3.
Dorchester, . . .	300,000	471,000	Dec. 24,	131,000	July 29.
East Boston, . . .	400,000	220,837	Dec. 24,	67,767	July 29.
Easthampton, . . .	30,000	30,614	Dec. 7,	3,296	July 2.
Fall River, . . .	500,000	382,700	Dec. 27,	71,500	Aug. 5.
Fitchburg, . . .	150,000	104,000	Dec. 20,	22,600	June 2.
Framingham, . . .	250,000	60,600	Dec. 29,	14,200	June 30.
Gardner, . . .	12,000	—	—	—	—
Gloucester, . . .	180,000	129,700	Dec. 24,	24,800	July 1.
Greenfield, . . .	60,000	18,500	Nov. 20,	4,200	July 2.
Haverhill, . . .	400,000	359,000	Dec. 27,	6,900	July 1.
Holyoke, . . .	500,000	305,104	Jan. 9,	55,050	July 29.
Ipswich, . . .	—	14,000	Dec. 29,	1,000	July 4.
Jamaica Plain, . . .	500,000	271,656	Dec. 29,	73,200	July 24.
Lawrence, . . .	1,000,000	420,007	Dec. 27,	80,042	July 22.
Leominster, . . .	30,000	11,195	Feb. 6,	1,595	July 4.
Lowell, . . .	2,000,000	1,393,000	Dec. 27,	270,000	July 1.
Lynn, . . .	700,000	504,300	Dec. 24,	105,800	July 1.
Malden, . . .	350,000	267,000	Dec. 31,	62,700	July 1.
Manufacturers (Fall River), . . .	200,000	185,000	Dec. 28,	23,000	June 19.
Marblehead, . . .	40,000	17,400	Nov. 3,	7,200	April 21.
Marlborough, . . .	150,000	44,000	Jan. 12,	12,000	June 23.
Milford, . . .	80,000	59,300	Nov. 23,	11,320	July 15.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
Nantucket, . . .	30,000	16,300	Aug. 4,	4,300	May 2.
Natick, . . .	35,000	20,700	Nov. 29,	4,500	June 24.
New Bedford, . . .	600,000	208,100	Dec. 1,	75,300	July 30.
Newburyport, . . .	100,000	45,900	Dec. 24,	9,590	July 30.
Newton, . . .	500,000	347,700	Dec. 30,	94,086	July 16.
North Adams, . . .	175,000	113,200	Dec. 14,	26,400	July 23.
Northampton, . . .	100,000	85,280	Nov. 19,	14,794	July 14.
North Attleborough, . . .	110,000	65,400	Jan. 29,	12,800	May 6.
Otis Company (Ware),	70,000	32,183	Dec. 27,	5,579	June 9.
Pittsfield, . . .	240,000	67,000	Dec. 22,	23,000	July 15.
Plymouth, . . .	65,000	24,290	Dec. 27,	6,390	May 27.
Roxbury, . . .	500,000	820,000	Feb. 8,	203,000	July 1.
Salem, . . .	330,000	210,900	Dec. 18,	40,900	July 2.
South Boston, . . .	425,000	327,000	Dec. 24,	91,000	July 7.
Spencer, . . .	125,000	41,000	Nov. 28,	8,900	May 30.
Springfield, . . .	500,000	445,000	Nov. 23,	133,000	July 29.
Stoughton, . . .	10,000	—	—	—	—
Taunton, . . .	300,000	222,000	Dec. 18,	47,000	July 28.
Waltham, . . .	500,000	115,100	Dec. 27,	31,700	June 2.
Webster, . . .	24,000	12,000	Dec. 22,	1,500	Sept. 6.
Westfield, . . .	70,000	45,300	Jan. 1,	10,500	July 16.
Woburn, . . .	80,000	42,000	Dec. 23,	12,500	July 4.
Worcester, . . .	1,700,000	798,000	Nov. 30,	169,000	July 1.

The following tables show the total quantity of gas sold during the year ending June 30, 1895; the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1895, and the average price the year previous:—

Coal-gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1893-94. Per Cent.	Capital, includ- ing Bonds, per M sold.	Average Price received per M sold, 1894-95.	Average Price received per M sold, 1893-94.
	Feet.				
Adams,	4,393,800	13.17	\$3.937	\$2 02	\$2 33
Amesbury,	5,381,820	26.27	11.149	1 71	1 91
Arlington,	6,199,800	3.30	11.291	2 49	2 50
Attol,	3,729,200	37.87	-	2 26	2 38
Attleborough,	10,450,600	28.81	4 631	1 82	1 85
Bay State,	876,193,103	2.38	2.281	1 99	1 98
Beverly,	7,975,900	14.19	-	2 04	2 19
Boston,	1,018,173,450	9.16*	2.632	99.7	99
Brockton,	21,127,600	33.98	13.182	1 86	1 90
Brookline,	469,914,633	237.00	-	99.7	1 15
Cambridge,	159,003,874	11.63	-	1 35	1 36
Charlestown,	91,421,315	2.33	-	1 35	1 46
Chelsea,	27,833,750	0.83*	-	1 71	1 74
Chicopee,	8,157,360	13.59	3.678	1 62	1 62
Citizens' (Quincy),	6,760,900	1.43	10.132	2 00	2 01
Citizens' (Reading, etc.),	4,139,260	34.72*	35.827	1 92	1 97
Clinton,	6,366,000	39.93	-	1 97	2 12
Cottage City,	2,688,300	10.16	-	1 39	1 41
Danvers,	2,674,600	25.97	7.478	2 42	2 48
Dedham,	5,551,800	11.11	19.543	2 03	2 03
Dorchester,	114,556,127	14.10	3.492	1 25	1 28
East Boston,	43,396,059	2.26	5.081	1 48	1 51
Easthampton,	3,238,400	57.79	-	2 50	2 57
Fall River,	58,404,761	9.04	4.931	1 31	1 37
Fitchburg,	16,676,800	0.72	-	1 74	1 79
Framingham,	12,721,900	5.70*	13.362	2 59	48
Gloucester,	22,569,300	17.00	3.545	1 39	1 56
Greenfield,	3,288,700	5.09*	15.508	2 22	2 19
Haverhill,	67,735,700	18.03	1.513	1 30	1 39
Holyoke,	52,298,328	8.69	-	1 37	1 45
Jamaica Plain,	53,109,589	7.56	5.931	1 60	1 70
Lawrence,	72,579,344	11.53	-	1 36	1 37
Lowell,	253,390,000	4.57	1.973	1 00	1 06
Lynn,	104,261,300	16.90	-	1 22	1 30
Malden,	47,284,500	15.74	5.452	1 61	1 70
Manufacturers (Fall River),	16,635,200	11.97	3.006	1 10	1 28

* Decrease.

¹ From sales to general consumers only.² Non-illuminating.

COMPANY.	Total Sales of Gas.	Increase over 1893-94. Per Cent.	Capital, includ- ing Bonds, per M sold.	Average Price received per M sold, 1894-95.	Average Price received per M sold, 1893-94.
	Feet.				
Marblehead, . . .	3,130,476	10.36*	\$14.854	\$2 28	\$2 67
Marlborough, . . .	6,466,600	37.63	13.067	2 05	2 13
Milford,	10,084,800	13.21	7.169	1 83	1 84
Nantucket,	2,084,400	15.46	17.991	2 01	1 96
Natick,	3,222,100	36.65	8.845	1 78	1 80
New Bedford, . . .	45,763,211	6.23	-	1 56	1 56
Newburyport, . . .	7,707,400	7.34	-	1 98	2 00
Newton,	71,226,900	12.16	-	1 59	1 51
North Adams, . . .	19,253,800	18 16	-	1 58	1 59
Northampton, . . .	14,068,100	6.27	3.554	1 87	1 86
North Attleborough, .	11,565,500	11.38	8.212	2 00	2 00
Norwood,	3,280,458	37.97	5.258	2 00	2 00
Otis Company (Ware), .	2,969,573	9.99	-	1 99	1 99
Pittsfield,	13,428,000	1.95	4.654	1 71	1 75
Plymouth,	4,431,890	5.89	9.025	1 87	1 90
Roxbury,	175,603,396	2.92*	3.417	1 00	1 08
Salem,	36,040,600	4.79	8.324	1 59	1 59
South Boston, . . .	72,967,864	5.55*	6.030	1 22	1 30
Spencer,	6,785,800	13.63*	-	1 60	1 60
Springfield,	96,742,400	6.61	5.323	1 40	1 40
Taunton,	38,255,500	4.20	2.091	1 47	1 47
Waltham,	19,727,900	8.80*	-	1 68	1 69
Webster,	1,905,500	13.82	-	2 29	2 50
Westfield,	7,964,933	7.33	-	1 97	1 96
Woburn,	9,382,350	13 30	4.807	1 57	1 57
Worcester,	158,541,300	11.06	3.785	1 29	1 40

Oil-gas Companies.

Amherst,	832,762	3.44*	-	\$5 26	\$5 42
Chicopee Falls, . . .	1,158,460	22.46	-	3 13	3 36
Gardner,	735,900	-	-	4 57	4 59
Ipswich,	1,823,202	28.08	13.164	3 05	3 09
Leominster,	1,826,490	11.43	27.375	3 82	3 80
Lexington,	515,960	2.12	-	5 40	5 50
Southbridge,	1,347,600	3.74*	-	2 83	2 81
Stoughton,	686,600	12.57	-	4 86	4 95
Williamstown,	834,530	5.64	38.465	5 38	5 31

* Decrease.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams, . . .	\$3,460 00	878,760	276,560	39.0	22,532	2,217
Amesbury, . . .	9,438 41	846,598	136,492	29.7	27,269	3,185
Arlington, . . .	4,220 43	373,797	124,939	30.1	12,424	2,665
Athol, . . .	-	1,044,593	65,518	56.3	18,553	2,654
Attleborough, . . .	8,557 28	1,847,700	187,093	61.4	30,117	5,720
Bay State, . . .	128,361 48	56,272,779	-	1.5	¹ 133,387	¹ 5,354
Beverly, . . .	-	945,648	113,309	68.9	13,637	2,846
Boston, . . .	19,727 64	7,494,838	263,171	215.5	34,410	3,572
Brockton, . . .	12,548 44	951,951	187,195	53.4	17,814	3,025
Brookline, . . .	-	1,962,648	154,973	75.4	23,459	3,335
Cambridge, . . .	7,819 04	1,776,083	158,615	86.0	19,951	3,800
Charlestown, . . .	-	2,135,863	284,676	115.9	16,780	3,543
Chelsea, . . .	-	742,412	229,922	44.6	16,657	3,185
Chicopee, . . .	5,454 55	1,483,156	353,244	49.1	30,036	3,051
Citizens' (Quincy), . . .	5,797 22	572,182	260,001	33.4	14,584	2,560
Citizens' (Reading, etc.), . . .	28,891 49	806,402	198,393	48.9	15,960	2,168
Clinton, . . .	-	1,083,574	243,101	45.8	23,665	1,883
Cottage City, . . .	-	1,173,930	302,795	84.3	10,383	2,293
Danvers, . . .	3,835 83	512,965	139,969	34.5	14,859	2,126
Dedham, . . .	7,159 35	366,335	110,544	25.9	14,127	2,090
Dorchester, . . .	5,262 40	1,507,099	-	73.9	16,523	3,306
East Boston, . . .	10,678 06	2,106,298	365,881	99.5	17,765	4,644
Easthampton, . . .	-	888,206	109,605	46.9	18,938	1,881
Fall River, . . .	9,561 75	1,939,069	148,129	75.2	25,425	2,578
Fitchburg, . . .	-	978,111	125,988	52.1	18,164	2,557
Framingham, . . .	25,784 92	1,929,607	149,189	39.3	49,119	4,289
Gloucester, . . .	6,661 67	1,879,366	97,568	75.9	23,557	5,029
Greenfield, . . .	10,185 74	656,820	136,549	58.5	11,224	2,645
Haverhill, . . .	3,459 45	2,286,128	226,241	115.0	19,047	3,597
Holyoke, . . .	-	2,099,828	310,212	77.6	26,936	3,392
Jamaica Plain, . . .	7,235 06	1,219,844	215,666	53.7	15,756	3,183
Lawrence, . . .	-	1,715,581	154,442	67.8	25,255	3,761
Lowell, . . .	5,477 29	2,775,782	131,573	107.9	25,130	3,928
Lynn, . . .	-	2,469,710	232,315	101.7	24,292	4,529
Malden, . . .	3,540 33	649,352	138,161	39.8	16,297	3,427
Manufacturers (Fall River), . . .	9,235 32	3,072,626	319,394	72.4	42,069	2,407

¹ Based on sales to private consumers.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Marblehead, . . .	\$5,647 52	380,203	155,449	27.9	12,237	2,062
Marlborough, . . .	17,321 25	1,325,558	278,655	52.9	25,064	3,165
Milford, . . .	9,060 15	1,263,759	218,005	64.8	18,804	2,884
Nantucket, . . .	20,325 20	1,129,940	314,024	93.8	12,048	3,362
Natick, . . .	5,961 10	848,438	53,650	58.8	11,194	1,847
New Bedford, . . .	-	1,430,503	124,263	79.3	15,807	3,044
Newburyport, . . .	-	765,458	118,010	52.6	14,542	2,537
Newton, . . .	-	952,028	67,736	40.3	21,163	3,347
North Adams, . . .	-	1,700,565	252,429	64.1	26,193	3,697
Northampton, . . .	4,458 31	1,254,400	281,587	56.7	22,120	3,191
North Attleborough, . . .	9,995 90	1,217,178	129,848	41.4	29,432	4,571
Norwood, . . .	2,884 13	548,480	-	12.2	36,621	2,762
Otis Company (Ware),	-	237,035	38,240	19.2	12,333	1,495
Pittsfield, . . .	7,847 81	1,686,091	162,858	88.3	19,101	4,005
Plymouth, . . .	10,126 58	1,121,997	87,463	70.1	16,000	2,575
Roxbury, . . .	7,886 95	2,308,293	69,677	122.8	18,468	3,717
Salem, . . .	9,671 49	1,161,888	191,044	88.8	13,086	2,754
South Boston, . . .	13,984 68	2,319,164	101,266	114.3	18,177	3,867
Spencer, . . .	-	499,691	54,867	35.8	11,894	2,706
Springfield, . . .	9,472 31	1,779,367	116,416	92.9	19,043	3,570
Taunton, . . .	3,358 94	1,606,226	53,126	64.8	23,859	3,050
Waltham, . . .	-	855,800	151,596	51.8	15,734	2,607
Webster, . . .	-	478,889	77,105	40.7	11,762	1,985
Westfield, . . .	-	1,037,142	119,110	55.6	18,341	3,496
Woburn, . . .	6,434 58	1,338,614	150,970	69.3	19,305	3,586
Worcester, . . .	8,989 03	2,375,221	149,938	92.9	25,235	4,972

Oil-gas Companies.

Amherst, . . .	-	183,428	-	31.1	5,782	1,300
Chicopee Falls, . . .	-	815,817	-	65.5	12,457	2,091
Gardner, . . .	\$3,150 91	67,800	-	17.7	3,833	969
Ipswich, . . .	7,159 90	543,915	4,930	36.7	14,462	1,972
Leominster, . . .	6,796 25	248,265	35,852	31.8	7,805	1,553
Lexington, . . .	-	130,096	15,708	32.5	4,000	1,047
Southbridge, . . .	-	624,757	-	98.3	6,357	1,019
Stoughton, . . .	-	175,556	-	25.8	6,798	1,990
Williamstown, . . .	9,044 80	235,145	-	31.3	7,212	2,129

The following table shows the number of tons of coal carbonized in 1893-94 and 1894-95, the kind and quantities of enrichers used by the various companies in making coal gas, and the percentage of cost of coal received from residuals:—

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1895.	Number of Tons of Coal carbon- ized, Year ending June 30, 1894.	ENRICHERS USED.	Cannel. (Tons.)	Naphtha. (Gallons.)	Oil. (Gallons.)	Percentage of Cost of Coal received from Resid- ual Products.
Adams,	531	601	Cannel,	63	-	-	36.50
Arlington,	800	725	Cannel,	65	-	-	25.72
Attleborough,	1,205	988	-	-	-	-	36.14
Beverly,	876	757	Gas oil and naphtha,	-	255	4,526	40.54
Brockton,	1,551	775	Gas oil,	-	-	90,500	28.91
Brookline,	1 -	3,871	-	-	-	-	-
Cambridge,	14,759	13,204	Gas oil,	-	-	84,085	62.25
Charlestown,	26,270	27,432	Naphtha and gas oil,	-	8	8 -	54.47
Chelsea,	3,485	3,571	Gas oil,	-	-	22,956	55.14
Citizens' (Quincy),	930	849	Naphtha,	-	300	-	24.65
Citizens' (Reading, etc.),	83	1,076	-	-	-	-	-
Clinton,	856	687	Gas oil,	-	-	5,816	28.73
Danvers,	320	280	Cannel and gas oil,	18	-	170	21.69
Dedham,	730	637	Gas oil,	-	-	2,793	34.03
East Boston,	4,760	4,656	Gas oil,	-	-	21,653	58.45
Easthampton,	210	236	Lima oil and cannel,	26	-	2,400	32.52
Fitchburg,	1,702	1,644	Cannel and oil,	982	-	3,241	58.15
Gloucester,	2,092	1,913	Cannel and gas oil,	45	-	11,072	56.77
Greenfield,	337	325	Cannel and gas oil,	32	-	193	26.48
Holyoke,	5,307	4,901	Crude oil,	-	-	19,685	44.00

Jamaica Plain,	5,411	6,046	Naphtha,	-	36,645	-	49.51
Lawrence,	2 4,839	2 4,856	Cannel and oil,	.	4 6,120	-	84.03
Lowell,	2 12,778	2 17,530	Naphtha,	.	4 920	-	55.56
Lynn,	2 6,441	2 6,108	Naphtha,	.	3 -	-	59.68
Malden,	5,537	4,776	Cannel and oil,	.	-	13,919	44.89
Manufacturers (Fall River),	1,638	1,441	Cannel,	.	-	-	30.41
Marblehead,	452	473	Gas oil,	.	-	775	18.42
Marlborough,	726	640	Gas oil,	.	-	3,825	33.78
Milford,	1,220	1,066	Cannel,	.	-	-	39.31
Nantucket,	266	281	-	- ^b	-	-	14.28
Natick,	370	293	-	- ^b	-	-	13.30
New Bedford,	2 2,932	2 3,037	Naphtha,	.	3 -	-	67.97
Newburyport,	903	890	Paraffine oil,	.	-	4,065	30.78
Newton,	6,873	6,199	Oil,	.	-	45,675	54.03
North Adams,	1,938	1,678	Cannel,	.	-	-	45.94
Northampton,	1,267	1,309	Cannel and oil,	.	-	4,371	39.33
North Attleborough,	1,144	1,063	Cannel,	.	-	-	37.66
Norwood,	465	349	-	- ^b	-	-	-
Otis Company (Ware),	468	509 *	Cannel,	.	-	-	47.43
Pittsfield,	4 88	1 -	Cannel,	.	-	-	-
Plymouth,	471	457	Oil,	.	-	2,400	29.36
Salem,	3,878	3,645	Oil,	.	-	22,652	40.78
South Boston,	1 -	8,100	-	-	-	-	-
Springfield,	9,283	8,515	Cannel and gas oil,	.	-	39,156	48.47
Taunton,	3,679	3,565	Gas oil,	.	-	5,391	27.69
Waltham,	923	2,388	Naphtha,	.	3 -	-	33.03
Webster,	244	233	Gas oil,	.	-	400	26.47
Westfield,	794	731	Cannel and fuel oil,	.	-	7,035	34.44
Woburn,	1,100	761	Cannel,	.	-	-	46.71
Worcester,	2 6,628	2 6,136	Crude oil,	.	-	4 36,551	24.34

¹ No coal gas made. ² Not including coal for water gas. ³ Used only in water-gas apparatus and included in quantities given on page 110.

⁴ Not included in quantity used for water gas on page 110. ⁵ No enrichers used.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water gas made:—

Water Gas.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Amesbury, . . .	Lowe-Granger, . .	Anthracite, . .	205 tons, . .	Naphtha, . .	Gallons. 30,467	Feet. 6,237,500
Athol, . . .	Lowe-Granger, . .	Anthracite, ¹ . .	171 tons, . .	Naphtha, . .	22,805	4,200,400
Bay State, . . .	Flannery & Lowe, {	Anthracite, ¹ { Screenings, ¹ . .	18,364.3 tons, 99.1 tons, . .	Naphtha, . .	383,418	887,878,000
Boston, . . .	Wilkinson, . .	Anthracite . .	7,022 $\frac{1573}{2240}$ tons, . .	Naphtha, . .	2,460,548	556,330,000
Brookline, . . .	Imp. Jerzmanowski, .	Anthracite, ⁴ . .	4,698 $\frac{1800}{2240}$ tons, . .	Naphtha, . .	2,578,560	413,713,000
Charlestown, . . .	Granger, . . .	Anthracite, ⁸ . .	835 $\frac{752}{2000}$ tons, . .	Naphtha, Gas oil, . .	171,302 24,467	36,471,000
Chicopee, . . .	Improved Lowe, . .	Anthracite, ⁷ . .	249 tons, . .	Naphtha, . .	44,080	10,170,200
Citizens' (Reading, etc.),	Kendall, . . .	Naphtha, . .	—	Naphtha, . .	7,300	673,000
Cottage City, . . .	Loomis, . . .	Anthracite, ⁸ . .	67 tons, . .	Lima oil, . .	500	93,381,700
Fall River, . . .	Lowe, . . .	Anthracite, ¹⁰ . .	1,081 $\frac{630}{2240}$ tons, . .	Gas oil, Crude oil, . .	18,357 289,179	63,260,900

Framingham,	.	.	Loomis,	.	.	Cumberland,	.	.	418, $\frac{856}{2240}$ tons,	.	-	-	⁹ 14,453,000
Ilaverhill,	.	.	Wilkinson,	.	.	Anthracite, ¹¹	.	.	903, $\frac{70}{2240}$ tons,	.	Naphtha,	.	75,105,000
Lawrence,	.	.	Improved Lowe,			Anthracite, ¹			176 $\frac{1456}{2240}$ tons,		Naphtha,	.	25,048,658
						Coke,			19,246 bushels,				
Lowell,	.	.	Improved Lowe,	.	.	Anthracite, ¹²	.	.	2,165 $\frac{470}{2240}$ tons,	.	Naphtha,	.	123,121,000
Lynn,	.	.	Improved Lowe,			Anthracite,	.	.	460 tons,	.	Naphtha,	.	43,450,400
						Coke,			18,540 bushels,				
New Bedford,	.	.	Improved Lowe,	.	.	Anthracite,	.	.	447 $\frac{885}{2240}$ tons,	.	Naphtha,	.	19,454,800
Pittsfield,	.	.	Improved Lowe,	.	.	Anthracite,	.	.	448 tons,	.	Naphtha,	.	14,188,000
Spencer,	.	.	Evans,	.	.	Anthracite, ¹³	.	.	131 $\frac{250}{2240}$ tons,	.	Naphtha,	.	7,893,900
Waltham,	.	.	Kendall,	.	.	Naphtha,	.	.	-	.	Naphtha,	.	13,400,100
Worcester,	.	.	Lowe,	.	.	Coke and coal,	.	.	381 tons, ¹⁴	.	Naphtha,	.	94,855,000

¹ Steam from electric light department.² 441.1 tons anthracite, 3,411.4 tons screenings, 260.6 tons shavings, and 292,683 gallons tar for making steam.³ 3,291 tons and 544 pounds screenings, 3.97 tons coke, and 1,397 tons and 677 pounds anthracite for making steam.⁴ 3,649 $\frac{1040}{2240}$ tons bituminous coal and 325 $\frac{30}{2240}$ tons anthracite breeze for making steam.⁵ Also 474,241 gallons fuel oil under carburetted retorts.⁶ 103 chaldrons coke and 936 tons coal used in making steam.⁷ 44 tons soft coal and screenings for making steam.⁸ 66 tons soft coal used in making steam.⁹ Non-illuminating gas.¹⁰ 184 $\frac{260}{2240}$ tons slack, 244 $\frac{135}{2240}$ tons screenings, and 303 $\frac{150}{2240}$ tons pea coal for making steam.¹¹ 805 tons and 2,057 pounds of gas coal; 38 tons and 1,955 pounds anthracite, and 38 tons and 1,263 pounds Cumberland coal for making steam; 468 tons and 1,694 pounds of anthracite, and 1,558 bushels coke under carburetted retorts.¹² 181 $\frac{396}{2240}$ fine coke and 135 $\frac{150}{2240}$ tons screenings, and 6 $\frac{810}{2240}$ tons hard coal used for steam.¹³ 230 tons and 940 pounds bituminous coal for generating steam.¹⁴ Also 145,050 bushels coke.

Oil-gas Companies.

COMPANY.	Materials used.	Quantity used. (Gall'ns.)	Fuel used.	Quantity used.
Amherst,	Naphtha, .	12,375	{ Coke, . . .	2,726 bu.
			{ Wood, . . .	3 cords.
Chicopee Falls, . . .	Naphtha, .	30,929	Anthracite, .	108 $\frac{448}{2240}$ tons.
Gardner,	Naphtha, . ¹	23,079	-	-
Ipswich,	Petroleum, .	15,069	Anthracite, .	114 tons.
Leominster,	Petroleum, .	21,886	Cumberland coal,	123 $\frac{645}{2240}$ tons.
Lexington,	Gas oil, .	7,208	{ Anthracite, .	47 tons.
			{ Franklin, .	
Southbridge,	Gas oil, .	14,348	Anthracite, .	57 tons.
Stoughton,	Naphtha, .	14,240	Bituminous, .	42 tons.
Williamstown,	Naphtha, .	14,278	Wood, . . .	73 $\frac{1}{4}$ cords.

¹ Including that used for fuel.

STREET MAINS.

With two exceptions the returns of the various companies give their street mains in detail. During the year fifty-three companies laid about ninety-eight miles of mains, varying in the several cases from fifty feet to about forty-two miles.

The following table shows the lengths and sizes of the mains, as returned by the companies:—

COMPANY.	DIAMETER IN INCHES.																	Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year.
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24	30	36		Miles.	Feet.	
Adams,	-	-	-	5,280	-	10,560	2,640	7,920	-	-	-	-	-	-	-	-	-	-	5	-	26,400
Amesbury,	-	-	300	4,500	-	14,150	11,315	3,000	-	100	-	-	-	-	-	-	-	-	6	1,885	33,565
Amherst,	223	935	2,477	10,632	-	9,681	-	-	-	-	-	-	-	-	-	-	-	-	4	2,848	23,968
Arlington,	1,794	348	5,762	2,379	-	59,690	3,195	14,665	-	-	-	-	-	-	-	-	-	-	16	3,093	87,573
Athol,	1,600	400	1,200	1,200	-	8,560	1,500	5,500	-	-	-	-	-	-	-	-	-	-	3	3,010	28,805
Attleborough,	250	1,237	236	1,261	200	11,392	4,685	9,889	713	-	-	-	-	-	-	-	-	-	5	3,463	29,863
Bay State,	-	-	-	-	-	-	13,373	26,549	-	6,553	7,550	-	-	-	2,651	10,297	15,297	-	15	3,070	82,270
Beverly,	-	-	-	11,995	-	15,940	15,806	228	550	-	-	-	-	-	-	-	-	-	8	2,283	41,923
Brocton,	-	-	-	6,448	4,777	-	147,072	123,505	290,487	22,910	23,859	69,561	-	-	611	4,602	27,378	-	135	4,484	271,284
Brookton,	-	-	-	3,676	-	48,795	33,357	16,352	2,400	100	-	-	-	-	-	-	-	-	22	1,024	117,184
Brookline,	10,539	13,037	27,813	30,176	131	125,094	394,830	381,247	143,560	10,500	59,525	924	13,602	19,138	24,804	3,078	484	-	238	4,812	1,261,482
Cambridge,	-	1,859	774	2,657	-	291,553	40,008	66,016	19,445	-	32,000	-	9,078	-	-	-	-	-	89	2,770	472,690
Charlestown,	-	-	-	12,620	-	139,659	39,479	17,333	5,873	5,803	5,531	301	-	-	-	-	-	-	42	2,239	225,999
Chelsea,	945	-	400	6,320	-	68,961	45,575	30,939	43,810	1,000	-	-	-	-	-	-	-	-	37	2,560	197,960
Chicopee,	-	-	-	3,960	-	18,480	2,640	3,960	-	-	-	-	-	-	-	-	-	-	5	2,640	29,040
Chicopee Falls,	-	1,600	-	800	-	3,600	1,500	-	-	-	-	-	-	-	-	-	-	-	1	2,220	7,500
Citizens' (Quincy),	608	4,116	2,325	11,491	-	23,175	15,600	5,075	-	-	-	-	-	-	-	-	-	-	11	4,310	62,390
Citizens' (Reading, etc.),	-	-	-	1,900	-	4,800	8,400	3,900	8,400	-	-	-	-	-	-	-	-	-	5	700	27,100
Clinton,	1,890	1,490	160	5,860	-	13,500	5,080	580	1,640	-	820	-	-	-	-	-	-	-	5	4,620	31,020
Cottage City,	-	-	-	-	-	2,532	6,584	2,002	975	-	-	-	-	-	-	-	-	-	2	1,533	12,093
Danvers,	136	695	683	6,980	-	12,521	5,053	1,459	-	-	-	-	-	-	-	-	-	-	5	1,127	27,527
Dedham,	-	-	3,600	9,388	-	33,607	14,742	18,681	-	-	-	-	-	-	-	-	-	-	15	818	80,018
Dorchester,	-	2,430	4,611	3,501	523	148,480	140,410	70,686	7,800	12,568	9,927	95	365	-	-	-	-	-	16	56	401,336
East Boston,	-	-	-	2,043	-	47,073	40,235	4,403	9,180	950	4,900	-	-	-	-	-	-	-	20	3,184	108,784
Easthampton,	600	-	-	8,490	-	2,500	7,160	500	-	-	-	-	-	-	-	-	-	-	3	3,410	19,250

¹ Decrease during the year owing to remeasurements. ² Includes 26,074 feet eighteen-inch main. ³ Decrease during the year.

⁴ Sold to the town of Wakefield.

COMPANY.	DIAMETER IN INCHES.																Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase During Year.	
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24	30		36			
Fall River,	1,578	17,606	4,788	3,301	-	31,880	17,524	56,270	22,385	1,500	-	-	-	2,200	-	-	-	159,032	30	632	35,737
Fitchburg,	-	-	-	4,000	-	48,016	18,200	5,400	12,400	2,000	-	-	-	-	-	-	-	90,016	17	256	2,500
Frammingham,	-	56	429	917	448	-	17,573	10,922	2,548	1,920	-	-	-	-	-	-	-	34,813	6	3,133	1,337
Gardner,	700	-	-	25,151	-	14,268	8,810	8,380	-	-	-	-	-	-	-	-	-	57,309	10	4,509	1,070
Gloucester,	-	-	-	930	600	19,961	18,692	17,312	4,472	420	-	-	-	-	-	-	-	63,407	12	47	4,448
Greenfield,	-	-	-	1,305	6,230	-	13,421	2,640	200	-	-	-	-	-	-	-	-	26,436	5	36	-
Haverhill,	-	-	-	7,501	-	79,307	17,359	34,684	-	10,150	1,534	-	3,247	1,902	-	-	-	156,440	29	3,320	15,875
Holyoke,	-	2,969	1,248	7,237	1,867	62,232	16,510	27,341	5,150	-	6,575	-	375	-	-	-	-	131,504	24	4,784	6,615
Ipswich,	1,680	-	1,600	9,891	500	-	2,102	1,925	-	-	-	-	-	-	-	-	-	17,698	3	1,858	788
Jamaica Plain,	-	-	-	7,600	-	73,629	96,290	30,261	19,240	-	2,860	-	-	-	-	-	-	229,880	43	2,840	23,230
Lawrence,	-	-	-	-	-	124,787	38,694	28,866	8,112	11,760	9,163	-	1,562	432	-	-	-	223,376	42	1,616	9,287
Leominster,	-	-	-	-	-	26,965	5,280	2,640	-	-	-	-	-	-	-	-	-	38,845	7	1,885	125
Lexington,	800	1,250	3,577	12,210	1,114	-	1,500	500	-	-	-	-	-	-	-	-	-	20,951	3	5,111	750
Lowell,	2,397	-	876	185,199	1,781	81,576	85,801	77,686	9,695	18,155	7,103	1,000	348	1,575	3,471	-	-	2481,989	91	1,509	18,623
Lynn,	-	510	2,615	4,888	-	30,038	78,890	81,938	6,508	8,762	4,600	-	3,325	825	-	-	-	222,899	42	1,139	16,278
Malden,	3,452	819	2,710	780	-	179,140	126,370	52,496	4,707	2,304	11,676	-	-	-	-	-	-	338,481	72	4,321	18,779
Manufacturers (Fall River),	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,720	5	1,320	2,186
Marblehead,	1,423	230	2,378	10,087	-	10,979	2,330	16,047	-	-	-	-	-	-	-	-	-	43,474	8	1,234	310
Marlborough,	400	-	1,634	1,787	-	6,587	6,360	5,640	3,100	-	250	-	-	-	-	-	-	25,758	4	4,638	4,178
Milford,	1,200	200	1,575	3,700	-	9,460	9,800	13,000	3,200	-	-	-	-	-	-	-	-	42,135	7	5,175	-
Nantucket,	-	-	1,230	5,280	-	2,640	-	500	-	-	-	-	-	-	-	-	-	9,740	1	4,460	-
Natick,	960	244	472	15,380	-	3,358	3,030	1,400	-	-	-	-	-	-	-	-	-	25,244	4	4,124	547
New Bedford,	1,755	165	796	4,293	-	100,254	30,328	21,422	6,897	-	3,005	-	-	-	-	-	-	168,914	31	5,234	5,204
Newburyport,	100	-	5,808	5,280	-	23,406	5,280	7,920	1,320	3,960	-	-	-	-	-	-	-	53,164	10	364	100
Newton,	-	-	-	16,050	-	159,769	147,093	29,686	4,855	33,827	3,750	-	-	-	-	-	-	395,030	74	4,310	7,498
North Adams,	-	-	-	14,820	-	17,620	18,610	5,910	1,020	1,800	-	-	-	-	-	-	-	59,180	11	1,700	3,400

Northampton, .	1,972	1,425	432	5,052	-	21,047	23,710	3,196	1,420	60	-	-	-	-	-	50,214	11	1,134	907
North Attle- borough, .	284	37	271	8,710	-	6,510	25,750	6,108	2,500	-	-	-	-	-	-	50,170	9	2,650	295
Norwood, .	257	510	-	-	-	-	21,875	8,939	-	-	-	-	-	-	-	31,581	5	5,181	9,304
Otis Company (Ware),	260	690	2,570	9,753	-	-	4,465	3,062	928	-	-	-	-	-	-	466,149	12	2,789	964
Pittsfield, .	2,000	-	565	2,035	-	26,400	5,800	4,750	-	500	-	-	-	-	-	42,050	7	1,590	-
Plymouth, .	-	-	-	3,125	-	10,400	5,325	2,000	-	-	-	-	-	-	-	20,850	3	5,010	-
Roxbury, .	-	-	-	176	-	238,443	57,052	62,677	8,745	1,339	27,767	-	1,583	5,809	956	401,676	76	396	3,541
Salem, .	-	-	843	18,170	-	42,248	57,987	26,525	3,794	5,214	5,738	-	3,260	-	-	163,779	31	99	3,307
South Boston, .	-	-	809	287	-	100,814	11,069	33,357	6,824	5,035	3,905	-	4,325	-	-	166,125	31	2,445	783
Southbridge, .	459	27	677	807	-	8,095	-	1,325	-	-	-	-	-	-	-	11,890	2	830	-
Spencer, .	16,029	2,583	3,564	25,370	-	16,185	-	5,015	-	-	-	-	-	-	-	68,946	13	306	-
Springfield, .	55	202	2,805	8,765	-	110,297	96,852	43,838	4,096	5,507	9,402	-	5,250	-	-	287,069	54	1,949	23,500
Stoughton, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,650	3	4,810	50
Taunton, .	-	-	-	472	-	56,003	24,564	36,185	7,332	600	600	-	-	-	-	125,756	23	4,316	2,145
Waltham, .	273	1,344	1,108	4,271	-	70,438	21,106	20,214	1,500	1,460	-	-	-	-	-	121,714	23	274	3,082
Webster, .	440	1,250	-	-	-	10,600	-	8,720	-	-	-	-	-	-	-	21,010	3	5,170	240
Westfield, .	-	207	-	8,542	-	20,823	6,029	2,575	2,073	-	-	-	-	-	-	40,549	7	5,089	4,794
Williamstown, .	735	1,124	1,509	8,226	-	1,926	4,996	223	-	-	-	-	-	-	-	18,130	3	2,999	1,270
Woburn, .	950	200	500	8,934	-	16,813	5,854	325	3,430	-	-	-	-	-	-	37,006	7	46	505
Worcester, .	11,301	4,532	8,536	21,432	-	118,416	69,674	68,476	11,390	14,602	4,033	2,859	4,806	9,208	-	932,429	66	3,949	13,249

¹ Including 756 feet nine-inch main.

² Includes 5,326 feet eighteen-inch main.

³ Includes 27 feet three-fourth-inch main.

⁴ Includes 44,421 feet of three-quarter-inch main.

⁵ Includes 169 feet of eighteen-inch main.

⁶ Includes 3,165 feet of eighteen-inch main.

Dedham,	1	298	49	21	14	2	-	-	1	1	1	-	-	-	-	-	-	-	398	69
Dorchester,	38	2,764	2,231	454	80	26	-	-	4	9	6	-	-	-	-	-	-	-	5,615	449
East Boston,	672	1,188	96	43	18	9	-	-	2	12	4	2	3	-	-	-	-	-	2,049	126
Easthampton,	5	112	23	13	1	3	-	-	4	1	5	3	-	-	-	-	-	-	171	*7
Fall River,	-	742	1,202	182	60	18	-	-	4	12	5	-	4	-	-	-	-	-	2,264	276
Fitchburg,	-	449	322	48	29	9	-	-	8	6	10	-	6	-	-	-	-	-	888	73
Framingham,	-	2	140	81	20	7	-	-	-	4	1	1	1	-	-	-	-	-	259	*8
Gardner,	4	167	10	8	2	-	-	-	-	-	-	1	-	-	-	-	-	-	192	20
Gloster,	23	687	187	34	14	6	-	-	-	6	1	4	-	-	-	-	-	-	912	84
Greenfield,	16	222	28	20	5	-	-	-	1	-	-	-	-	-	-	-	-	-	293	30
Haverhill,	83	2,791	243	136	76	25	-	-	-	24	-	5	14	-	-	-	-	-	3,406	345
Holyoke,	1	1,636	80	81	36	32	-	-	-	-	10	4	7	-	-	-	-	-	1,933	175
Ipswich,	24	63	15	11	5	1	-	-	-	1	-	-	3	-	-	-	-	-	123	33
Jamaica Plain,	4	1,452	570	244	39	16	-	-	-	10	-	2	-	-	-	-	-	-	2,337	375
Lawrence,	561	1,795	260	77	47	43	-	-	-	26	4	19	23	-	-	-	-	-	2,869	211
Leominster,	1	178	26	8	7	7	-	-	-	-	-	1	-	-	-	-	-	-	228	12
Lexington,	649	7,175	1,105	378	130	107	-	-	-	136	5	34	73	-	-	-	-	-	129	11
Lowell,	1	3,247	604	252	104	22	-	-	-	21	5	5	29	-	-	-	-	-	9,848	603
Lynn,	23	2,328	390	80	35	10	-	-	-	18	-	7	6	-	-	-	-	-	4,292	435
Malden,	-	339	21	7	1	3	-	-	-	-	-	-	3	-	-	-	-	-	2,900	284
Manufacturers (Fall River),	-	155	42	15	12	-	-	-	-	6	-	-	-	-	-	-	-	-	392	34
Marblehead,	6	142	53	23	20	5	-	-	-	6	-	2	1	-	-	-	-	-	230	*13
Marlborough,	18	395	41	30	15	-	-	-	5	-	4	1	8	-	-	-	-	-	258	30
Milford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	517	13
Nantucket,	18	160	6	4	20	1	-	-	-	-	-	-	-	-	-	-	-	-	173	5
Natick,	4	178	57	24	10	-	-	-	-	6	1	1	-	-	-	-	-	-	281	39
New Bedford,	12	1,810	488	144	38	23	-	-	-	7	1	1	8	-	-	-	-	-	2,837	31
Newburyport,	27	403	43	93	18	9	-	-	-	-	-	-	3	-	-	-	-	-	330	36
Newton,	48	1,253	1,186	320	106	29	-	-	-	18	2	4	2	-	-	-	-	-	3,015	198
North Adams,	-	571	84	27	9	3	-	-	-	14	1	4	3	-	-	-	-	-	726	97
Northampton,	-	468	111	15	9	11	-	-	-	11	-	3	4	-	-	-	-	-	636	23
North Attleborough,	-	250	70	40	12	18	-	-	-	-	1	-	2	-	-	-	-	-	393	10
Norwood,	-	26	20	10	6	4	-	-	-	5	-	-	2	-	-	-	-	-	73	12

* Decrease.

¹ Including thirty four-light meters.² Sold to town of Wakefield.

COMPANY.	NUMBER AND SIZE OF METERS.																	Total Number in use June 30, 1895.	Increase during the Year.				
	2	3	5	10	20	30	35	40	45	50	60	80	100	120	150	180	200			250	300	400	500
	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.			L't.	L't.	L't.	L't.
Otis Company (Ware),	7	157	46	16	4	-	-	-	1	-	3	-	4	-	-	-	-	2	-	-	-	240	12
Pittsfield,	-	576	69	34	15	1	-	-	2	2	2	-	-	-	-	2	-	-	-	-	-	703	27
Plymouth,	74	171	10	6	7	-	-	4	-	3	-	-	-	-	-	-	-	2	-	-	-	277	16
Roxbury,	18	5,449	2,860	807	116	36	-	-	2	32	-	10	11	-	-	5	-	-	-	-	-	9,346	682
Salem,	6	2,123	417	107	53	23	-	-	-	12	2	6	4	-	-	-	-	1	-	-	-	2,754	103
South Boston,	67	2,929	395	91	41	31	-	-	-	27	2	1	9	-	-	-	-	3	-	1	-	3,597	656
Southbridge,	22	108	51	18	6	2	1	2	1	1	1	1	1	-	-	-	-	-	-	-	-	212	-
Spencer,	-	420	43	9	5	-	-	-	-	1	6	-	-	-	-	-	-	-	-	-	-	486	*14
Springfield,	1	3,997	685	102	93	2	-	-	60	-	4	1	40	-	-	3	-	-	-	-	-	5,049	344
Stoughton,	20	70	5	5	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101	7	
Taunton,	16	977	303	116	44	38	-	-	2	18	4	8	100	-	-	3	6	-	-	-	-	1,544	56
Waltham,	91	918	90	47	18	9	-	-	-	6	2	-	8	-	-	-	-	-	5	-	-	1,193	54
Webster,	6	131	15	8	-	-	-	-	-	-	-	-	-	-	-	1	-	1	-	-	-	162	13
Westfield,	6	326	63	10	10	2	-	-	3	2	3	2	-	-	-	-	-	-	-	-	-	427	26
Williamstown,	-	102	6	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111	24
Woburn,	58	315	65	19	12	6	-	-	-	6	4	1	-	-	-	-	-	-	-	-	-	486	32
Worcester,	359	4,917	436	236	107	33	-	-	2	64	3	12	22	-	-	4	-	3	2	-	-	6,200	479

* Decrease.

HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other high-power gas lamps reported as in use June 30, 1895:—

Amesbury (Welsbach),	130	Holyoke,	2,300
Attleborough,	4	Lawrence,	96
Beverly,	9	Lowell,	4
Brockton,	26	Marlborough,	20
Cambridge,	100	Milford,	85
Citizens' (Reading, etc.) (Welsbach),	700	Natick,	7
Clinton,	10	New Bedford,	8
Cottage City (Welsbach),	2,460	Newton,	68
Dedham,	5	North Adams,	20
East Boston,	100	North Attleborough,	27
Easthampton,	37	Otis Company (Ware),	4
Fall River,	2,885	Pittsfield,	16
Fitchburg,	7	Plymouth,	550
Framingham,	1,827	Spencer,	4
Gloucester,	793	Taunton,	16
Greenfield,	22	Waltham,	10
Haverhill,	114	Westfield,	25

GAS STOVES.

The companies reporting gas stoves in use on June 30, 1895, are as follows:—

Adams,	4	Holyoke,	500
Amesbury,	19	Lawrence,	1,336
Amherst,	1	Lowell,	1,877
Arlington,	8	Lynn,	800
Athol,	50	Malden,	11
Attleborough,	49	Marblehead,	7
Beverly,	135	Marlborough,	20
Boston,	5,358	Milford,	39
Brockton,	200	Nantucket,	38
Brookline,	10,385	Natick,	100
Chelsea,	100	New Bedford,	1,263
Chicopee,	36	Newton,	306
Citizens (Quincy),	83	North Adams,	175
Citizens (Reading, etc.),	17	North Attleborough,	91
Clinton,	36	Otis Company (Ware),	131
Cottage City,	81	Pittsfield,	50
Danvers,	70	Plymouth,	143
Dedham,	163	Roxbury,	4,455
Dorchester,	2,590	Salem,	500
Easthampton,	15	South Boston,	1,123
Fall River,	1,481	Spencer,	242
Fitchburg,	147	Springfield,	3,777
Framingham,	434	Taunton,	233
Gardner,	57	Waltham,	295
Gloucester,	306	Webster,	1
Greenfield,	85	Westfield,	142
Haverhill,	292	Worcester,	2,735

The following table shows the number of lamps supplied June 30, 1895, the net increase or decrease during the year, the average price per thousand feet received from gas used in street lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies :—

PUBLIC LAMPS — *Coal-gas.*

COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M. including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amesbury,	19	—	—	\$2 00	—
Beverly,	6	3	—	2 02	—
Boston,	639	—	305	0 90	—
Brookline,	3,517	108	—	0 88	\$0 04
Cambridge,	300	—	—	1 20	—
Charlestown,	516	—	54	1 25	—
Chicopee,	3	—	—	1 75	—
Citizens' (Quincy),	72	2	—	1 39	0 18
Citizens' (Reading, etc.),	26	3	—	1 92	—
Cottage City,	25	2	—	1 00	—
Dorchester,	1,428	—	40	1 15	—
East Boston,	439	5	—	1 35	—
Fall River,	95	5	—	1 49	—
Fitchburg,	22	1	—	0 78	—
Gloucester,	100	—	—	1 25	—
Haverhill,	185	5	—	1 25	—
Holyoke,	33	—	6	1 30	—
Jamaica Plain,	999	58	—	1 50	—
Lawrence,	7	7	—	1 33	—
Lowell,	873	80	—	1 00	—
Manufacturers (Fall River),	12	—	—	1 00	—
Marblehead,	—	—	84	3 05	0 80
Marlborough,	3	—	—	0 56	—
Milford,	—	—	29	1 43	0 39
Natick,	6	—	—	1 50	0 08
New Bedford,	446	15	—	1 71	0 40
Newton,	880	32	—	1 71	0 73
North Adams,	14	—	—	1 28	0 70
Norwood,	89	42	—	2 00	1 03
Otis Company (Ware),	2	—	—	2 00	—
Roxbury,	160	—	369	1 00	—
South Boston,	455	—	80	1 14	—
Springfield,	34	—	10	1 25	—
Taunton,	136	1	—	1 50	—
Waltham,	133	—	10	3 12	1 74
Westfield,	16	—	—	2 25	—
Worcester,	256	9	—	1 30	—

Oil Gas.

COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amherst,	10	2	-	\$5 00	-
Chicopee Falls,	9	-	-	1 -	-
Ipswich,	14	2	-	3 50	-
Williamstown,	10	-	5	6 00	\$1 25
	45				

¹ \$150 per year for the nine lamps.

PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following table shows the amount of impurities found on the dates stated, and the whole number of inspections during the year, of the gas of the several companies named, as reported to this Board by the State Inspector of Gas : —

Kind of Impurities.	COMPANY.	Amount of Impurities.	Date when found.	Total Number of Inspections during the Year.
Deficient candle-power.	Cambridge,	15.5	Feb. 19,	26
	Clinton,	15.6	Mar. 22,	3
	Holyoke,	14.4	July 19,	10
Ammonia, grains per 100 cu. ft.	Attleborough,	10.4	Apr. 16,	3
	East Boston,	10.5	Apr. 9,	9
	Greenfield,	18.5	Mar. 7,	3
	Holyoke,	10.6	May 2,	10
	Jamaica Plain,	12.8	Dec. 5,	10
	North Attleborough,	41.7	May 10,	4
	Springfield,	14.3	Aug. 15,	17
	Springfield,	10.7	Sept. 13,	-
	Taunton,	16.9	Jan. 24,	8
	Taunton,	19.2	Sept. 25,	-
	Taunton,	29.5	Dec. 24,	-
	Ware,	15.8	Apr. 11,	2
Sulphur, grains per 100 cu. ft.	Holyoke,	21.8	Jan. 18,	10
	Jamaica Plain,	20.3	Jan. 16,	10
Sulphuretted Hydrogen.	Amesbury,	Trace.	Feb. 1,	3
	Amesbury,	"	May 3,	-
	Amesbury,	"	Oct. 24,	-
	Amherst,	"	Oct. 30,	2
	Arlington,	"	Nov. 23,	3
	Athol,	"	Dec. 17,	3
	Attleborough,	"	Apr. 16,	3
	Chicopee Falls,	"	Mar. 27,	2
	Chicopee Falls,	"	Oct. 31,	-
	Gardner,	"	Apr. 10,	2
	Gardner,	"	Dec. 17,	-
	North Adams,	"	Mar. 14,	5
	North Adams,	"	Dec. 18,	-
	Southbridge,	"	Apr. 4,	2
	Ware,	"	Apr. 11,	2
	Williamstown,	"	Oct. 16,	2

Of the quantities of ammonia cited above, the two at Springfield were consecutive; as was also the case with the three instances of sulphuretted hydrogen at Amesbury and the two in Chicopee Falls and Gardner.

A study of the inspections of the coal-gas companies made during the five years from 1891 to 1895, inclusive, shows the following facts : —

	1891.	1892.	1893.	1894.	1895.
Number of inspections made,	483	486	515	535	514
Number of companies subject to inspection,	58	70	68	69	69
Number of companies showing deficiency, in candle-power,	1	1	4	3	3
Highest candle-power, not including nine oil-gas companies,	27.3	23.2	27.7	29.0	29.6
Lowest candle-power, not including nine oil-gas companies,	14.0	15.7	15.3	15.6	14.4
Average candle-power, not including nine oil-gas companies,	18.13	19.25	19.80	19.29	19.34
Number of companies showing sulphuretted hydrogen,	5	8	6	6	11
Number of companies showing excess of sul- phur,	1	2	1	5	2
Number of companies showing excess of am- monia,	16	12	8	9	9
Largest amount of sulphur,	22.5	32.9	21.4	23.5	21.8
Smallest amount of sulphur,	0.9	1.0	0.7	1.6	1.7
Average amount of sulphur,	9.53	9.46	8.32	9.45	9.27
Largest amount of ammonia,	51.9	40.4	35.7	31.3	41.7
Smallest amount of ammonia,	1 -	1 -	1 -	1 -	1 -
Average amount of ammonia,	3.42	2.5	2.24	2.7	2.58

The inspections of the oil-gas companies showed : —

	1891.	1892.	1893.	1894.	1895.
Highest candle-power,	53.6	60.4	59.6	47.2	44.6
Lowest candle-power,	20.2	21.6	22.5	20.8	27.8
Average candle-power,	33.62	33.50	32.34	31.47	33.91

ELECTRIC LIGHT.

The following table gives the names of the electric lighting companies in active operation on June 30, 1895, together with the localities supplied and the amount of capital stock:—

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Adams Electric Light and Power Co.,	Adams,	\$8,500
Amesbury Electric Light, Heat and Power Co.,	Amesbury,	50,300
Amherst Gas Co.,	Amherst,	—
Andover Electric Co.,	Andover,	30,000
Athol Gas and Electric Co.,	Athol,	—
Attleborough Steam and Electric Co.,	Attleboro, Wrentham,	65,000
Beverly Gas and Electric Co.,	Beverly,	—
Blue Hill Electric Co.,	Canton,	30,000
Boston Electric Light Co.,	Boston,	1,700,000
Bridgewater Electric Co.,	Bridgewater,	15,000
Brookline Gas Light Co.,	Brookline, Boston (Brighton),	—
Cambridge Electric Light Co.,	Cambridge,	200,000
Central Massachusetts Electric Co.,	Palmer, Monson, Warren,	150,000
Charlestown Gas and Electric Co.,	Charlestown,	—
Chelsea Gas Light Co.,	Chelsea,	—
Chicopee Electric Light Co.,	Chicopee,	10,000
Clinton Gas Light Co.,	Clinton,	—
Cohasset Electric Co.,	Cohasset, Scituate,	30,000
Cottage City Gas and Electric Light Co.,	Cottage City,	—
Dedham Electric Co.,	Dedham,	60,000
Easthampton Gas Co.,	Easthampton,	—
Edison Electric Illuminating Co. of Boston,	Boston,	2,967,300
Edison Electric Illuminating Co. of Brockton,	Brockton,	100,000
Edison Electric Illuminating Co. of Fall River,	Fall River,	150,000
Electric Light and Power Co. of Abington and Rockland,	Abington, Rockland,	71,700
Eliot Falls Electric Light Co.,	— ¹	92,300
Fall River Electric Light Co.,	Fall River,	200,000
Fitchburg Gas Co.,	Fitchburg,	—
Framingham Electric Co.,	Framingham, Ashland,	80,000
Franklin Electric Light Co.,	Turner's Falls,	10,000
Gardner Electric Light Co.,	Gardner,	30,000
Gloucester Electric Co.,	Gloucester, Rockport,	50,000
Grafton Electric Co.,	Grafton, Sutton,	10,000
Great Barrington Electric Light Co.,	Great Barrington,	23,800
Greenfield Electric Light and Power Co.,	Greenfield, Deerfield,	30,000
Haverhill Electric Co.,	Haverhill, Bradford,	127,500
Hudson Electric Light Co.,	Hudson,	² 15,000
Hyde Park Electric Light Co.,	Hyde Park,	100,000
Lawrence Gas Co.,	Lawrence, North Andover, Methuen,	—
Lee Electric Co.,	Lee, Lenox,	20,000
Leominster Electric Light and Power Co.,	Leominster,	50,000
Lexington Gas Light Co.,	Lexington,	—
Lowell Electric Light Corporation,	Lowell, Tewksbury, Chelmsford,	300,000
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant, Saugus,	—
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	155,200

¹ Sold only to towns of Wellesley and Needham.² Par value, \$25 per share.

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Marlborough Electric Co.,	Marlborough,	\$30,000
Milford Electric Light and Power Co., .	Milford, Hopedale,	40,000
Millbury Electric Co.,	Millbury,	17,000
Milton Light and Power Co.,	Milton,	30,000
Nantucket Electric Co.,	Nantucket,	25,000
Natick Electric Co.,	Natick, Wayland,	40,000
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven, . .	-
Newburyport Gas and Electric Co., .	Newburyport,	-
Newton and Watertown Gas Light Co., .	Newton, Watertown,	-
North Adams Gas Light Co.,	North Adams,	-
Northampton Electric Lighting Co., .	Northampton,	58,700
Orange Electric Light Co.,	Orange,	45,000
Pittsfield Electric Co.,	Pittsfield,	100,000
Plymouth Electric Light Co.,	Plymouth, Kingston,	90,000
Quincy Electric Light and Power Co., .	Quincy,	89,700
Rawson Light and Power Co.,	Leicester,	25,000
Salem Electric Lighting Co.,	Salem, Peabody,	175,000
Somerville Electric Light Co.,	Somerville, Arlington, Belmont,	200,000
Southbridge Gas and Electric Co., . .	Southbridge,	-
South Hadley Falls Electric Light Co., .	South Hadley, Chicopee, in part,	7,000
Spencer Gas Co.,	Spencer,	-
Stoughton Gas and Electric Co., . . .	Stoughton,	-
Suburban Gas and Electric Co., . . .	Revere, Winthrop,	60,000
Suburban Light and Power Co., . . .	Boston,	174,400
Taunton Electric Lighting Co.,	Taunton,	50,000
Union Electric Light Co.,	Franklin,	20,000
United Electric Light Co.,	Springfield, West Springfield, .	500,000
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge,	39,200
Waltham Gas Light Co.,	Waltham,	-
Ware Electric Co.,	Ware,	27,800
Webster Electric Co.,	Webster, Dudley,	-
Westboro' Electric Light and Power Co.,	Westborough,	125,000
Westfield Gas Light Co.,	Westfield,	-
Weymouth Light and Power Co., . . .	Weymouth,	50,000
Whitman Electric Co.,	Whitman,	35,000
Winchendon Electric Light and Power Co.,	Winchendon,	12,000
Woburn Electric Light Co., ²	Woburn, Winchester, Stoneham,	120,000
Worcester Electric Light Co.,	Worcester,	200,000

¹ Par value, \$10 per share.² In hands of receivers.

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

The Holyoke Water Power Company supplies electric lights in the city of Holyoke.

The following companies have bonds and notes outstanding :—

Abington and Rockland,	\$50,000 00	Lowell,	\$197,000 00
Adams,	9,000 00	Malden,	256,270 00
Amesbury,	50,000 00	Marlborough,	70,000 00
Andover,	29,275 00	Millford,	24,500 00
Attleborough,	10,000 00	Millbury,	16,000 00
Blue Hill (Canton),	29,327 00	Milton,	39,888 00
Boston,	630,000 00	Natick,	45,880 00
Bridgewater,	15,000 00	Northampton,	72,200 00
Cambridge,	240,000 00	Orange,	58,600 00
Central Mass.,	121,750 00	Pittsfield,	76,000 00
Chicopee,	6,447 00	Plymouth,	60,000 00
Cohasset,	11,500 00	Quincy,	38,731 00
Dedham,	67,651 00	Salem,	79,000 00
Edison (Boston),	631,500 00	Somerville,	127,200 00
Edison (Brockton),	152,500 00	South Hadley Falls,	4,285 00
Edison (Fall River),	17,500 00	Suburban (Boston),	108,312 00
Eliot Falls,	15,000 00	Taunton,	29,000 00
Frammingham,	50,000 00	Union (Franklin),	30,000 00
Gloucester,	50,000 00	United (Springfield),	173,300 00
Grafton,	500 00	Uxbridge and Northbridge,	30,370 00
Great Barrington,	15,500 00	Ware,	14,100 00
Greenfield,	10,000 00	Westborough,	21,700 00
Haverhill,	91,800 00	Weymouth,	66,500 00
Hudson,	3,500 00	Whitman,	25,000 00
Hyde Park,	114,815 00	Winchendon,	18,000 00
Lee,	25,000 00	Woburn,	218,120 00
Leicester,	21,625 00	Worcester,	100,000 00
Leominster,	85,385 00		

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1895.

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland,	166	166	\$71,700
Adams,	7	6	8,300
Amesbury,	48	35	41,000
Andover,	37	35	28,000
Attleborough,	5	3	27,200
Blue Hill,	11	10	29,000
Boston,	735	218	536,000
Bridgewater,	14	14	15,000
Cambridge,	38	38	200,000
Central Mass. (Palmer),	33	17	103,300
Chicopee,	6	6	10,000
Cohasset,	29	28	29,000
Dedham,	40	40	60,000
Edison (Boston),	396	368	2,549,100
Edison (Brockton),	10	9	99,950
Edison (Fall River),	57	53	130,500
Eliot Falls,	12	10	76,000

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Fall River,	67	55	\$172,100
Framingham,	8	8	80,000
Franklin (Turner's Falls),	24	24	10,000
Gardner,	12	12	30,000
Gloucester,	10	10	50,000
Grafton,	13	13	10,000
Great Barrington,	22	9	6,800
Greenfield,	41	32	23,400
Haverhill,	63	63	127,500
Hudson,	13	13	19,125
Hyde Park,	30	25	87,600
Lee,	5	5	20,000
Leicester,	12	12	25,000
Leominster,	9	9	50,000
Lowell,	370	326	269,700
Malden,	44	38	140,600
Marlborough,	9	9	30,000
Milford,	20	20	40,000
Millbury,	27	27	17,000
Milton,	8	8	30,000
Nantucket,	6	6	25,000
Natick,	7	6	2,500
Northampton,	59	59	58,400
Orange,	7	7	45,000
Pittsfield,	46	45	99,800
Plymouth,	6	6	90,000
Quincy,	106	106	89,700
Rawson (Leicester),	5	5	25,000
Salem,	138	132	167,500
Somerville,	248	237	195,700
South Hadley Falls,	3	3	7,000
Suburban (Revere),	5	5	60,000
Suburban (Boston),	10	10	174,400
Taunton,	17	17	50,000
Union (Franklin),	8	1	100.
United (Springfield),	190	178	449,800
Uxbridge and Northbridge,	55	55	39,200
Ware,	50	49	26,300
Westborough,	20	18	² 24,490
Weymouth,	14	12	38,300
Whitman,	14	14	35,000
Winchendon,	28	28	12,000
Woburn,	60	56	115,200
Worcester,	103	101	199,500

¹ Par value, \$25.² Par value, \$10.

The following show the aggregate results of the operation of the electric light central stations in the State for the year ending June 30, 1894, and for the year ending June 30, 1895:—

	YEAR ENDING JUNE 30.	
	1894.	1895.
RECEIPTS.		
For light and power,	\$3,623,056 92	\$3,794,060 41
From other sources,	26,400 20	28,135 75
	\$3,649,457 12	\$3,822,196 16
EXPENSES.		
For manufacture,	\$1,389,187 27	\$1,358,689 83
distribution,	491,195 50	551,410 25
office expenses and management, . . .	287,646 65	295,789 00
taxe-,	133,718 27	146,601 10
miscellaneous,	151,235 00	186,643 43
	\$2,452,982 69	\$2,542,133 61
Leaving a balance of	\$1,196,474 43	\$1,280,062 55
Of this profit, the gas companies made in their electrical departments,	184,105 57	204,027 52
Leaving for the electric light companies, . . .	\$1,012,368 86	\$1,076,035 03
To which should be added the income from rents, jobbing, etc, amounting to	77,677 04	151,774 28
Making a total of	\$1,090,045 90	\$1,227,809 31
Against which the following charges were made:—		
Interest,	\$302,761 98	\$234,444 20
Dividends,	512,836 00	487,148 75
Depreciation,	151,388 66	565,287 65
Sundry items,	71,783 71	123,177 56
	\$1,038,770 35	\$1,410,058 16
Leaving a surplus for the year of	51,275 55	
Leaving a deficit for the year of		182,248 85

Six¹ of the companies appear not to have earned expenses, and thirty-three² others have not earned sufficient to warrant the declaration of any dividend.

The gross profits of the companies doing only an electric business have increased over the previous year by \$137,-763.41, and although interest and dividend charges have decreased, the increased depreciation³ and miscellaneous

¹ One in 1894.

² Thirty-five in 1894.

³ Of the charges for depreciation \$228,755.53 are for the forced reduction in plant accounts occasioned by foreclosure sales.

charges show a deficit for the year instead of a surplus as in 1894.

In the appendix will be found, under date of June 30, 1895, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1894 and 1895, show the following facts:—

	June 30, 1894.	June 30, 1895.
ASSETS:—		
Construction accounts, including patent rights and franchises,	\$13,792,120 81	\$13,847,615 54
Cash on hand,	216,488 77	483,805 68
Due for light and power,	312,873 55	318,194 94
Other accounts due,	130,457 72	114,594 94
Materials, etc.,	304,309 47	266,532 58
Notes receivable,	43,750 64	67,956 92
Investments,	228,578 01	521,372 40
	\$15,028,578 97	\$15,620,073 00
LIABILITIES:—		
Capital,	\$8,601,800 00	\$9,427,400 00
Bonds,	3,066,000 00	3,157,100 00
Notes payable,	1,918,387 83	1,817,058 06
Unpaid bills,	442,430 95	435,274 97
Unpaid dividends,	37,587 25	53,431 50
Interest due and unpaid,	57,111 76	54,580 92
Other items,	168,193 83	51,363 11
	\$14,217,580 37	\$14,996,208 56
Reserved and depreciation funds,	168,193 83	180,655 05
	\$14,385,774 20	\$15,176,863 61
Surplus,	642,804 77	443,209 39
	\$15,028,578 97	\$15,620,073 00
Of these companies—		
45 ¹ show an aggregate surplus of	\$753,152 53	\$789,377 19
16 ² show an aggregate deficit of	110,347 76	346,167 80
Leaving total net surplus, as shown above,	\$642,804 77	\$443,209 39
Which, added to reserves carried as liabilities,	168,193 83	180,655 05
Would show an actual surplus of	\$810,998 60	\$623,864 44
Equivalent to per cent. on capital of about	9.42	6.62

¹ Forty-one in 1894.² Sixteen in 1894.

The following table shows the value of the plant of each company, as assessed by the local authorities :—

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland, .	\$51,500	Lowell,	\$201,380
Adams,	9,500	Malden,	145,000
Amesbury,	27,000	Marlborough,	58,615
Andover,	19,500	Milford,	36,000
Attleborough,	29,810	Millbury,	15,000
Boston,	732,900	Milton,	30,000
Bridgewater,	15,700	Nantucket,	10,000
Cambridge,	265,000	Natick,	30,000
Central Mass. (Palmer), .	19,600	Northampton,	53,700
Chicopee,	15,000	Orange,	16,000
Cohasset,	2,250	Pittsfield,	100,000
Dedham,	122,000	Plymouth,	41,500
Edison (Boston),	1,293,800	Quincy,	47,300
Edison (Brockton),	91,250	Rawson (Leicester),	13,750
Edison (Fall River),	105,900	Salem,	185,000
Eliot Falls,	26,500	Somerville,	122,800
Fall River,	135,000	South Hadley Falls,	4,500
Frammingham,	40,000	Suburban (Revere),	56,000
Franklin,	9,000	Suburban (Boston),	88,600
Gardner,	28,500	Taunton,	25,000
Gloucester,	45,000	Union (Franklin),	15,600
Grafton,	2,500	United (Springfield),	328,300
Great Barrington,	3,000	Uxbridge and Northbridge,	13,000
Greenfield,	27,000	Ware,	21,800
Haverhill,	88,100	Westborough,	10,300
Hudson,	2,500	Weymouth,	40,000
Hyde Park,	98,050	Whitman,	23,200
Lee,	12,000	Winchendon,	6,000
Leicester,	13,700	Woburn,	75,750
Leominster,	50,800	Worcester,	253,300

The following table shows the amounts paid by the companies for taxes, including those paid by the gas companies on account of their electric plants :—

COMPANY.	Taxes.	COMPANY.	Taxes.
Abington and Rockland, .	\$2,111 59	Central Mass. (Palmer), .	\$371 74
Adams,	167 17	Charlestown,	2,028 10
Amherst,	87 91	Chelsea,	1,657 18
Amesbury,	435 22	Chicopee,	229 99
Andover,	335 92	Clinton,	777 55
Athol,	101 75	Cohasset,	177 42
Beverly,	737 41	Cottage City,	70 00
Blue Hill,	42 38	Dedham,	1,003 41
Boston,	24,801 99	Easthampton,	172 26
Bridgewater,	243 62	Edison (Boston),	28,825 86
Brookline,	2,020 63	Edison (Brockton),	1,998 60
Cambridge,	4,133 27	Edison (Fall River),	1,686 80

COMPANY.	Taxes.	COMPANY.	Taxes.
Eliot Falls,	\$446 83	Newton,	\$800 00
Fall River,	4,585 41	North Adams,	377 94
Fitchburg,	1,891 76	Northampton,	675 26
Framingham,	780 11	North Shore,	1,421 06
Franklin,	154 86	Orange,	606 18
Gardner,	601 47	Pittsfield,	2,040 00
Gloucester,	779 98	Plymouth,	715 84
Great Barrington,	184 37	Quincy,	1,432 51
Greenfield,	469 08	Salem,	3,413 52
Haverhill,	2,044 91	Somerville,	2,562 86
Holyoke,	2,663 75	Southbridge,	604 06
Hudson,	43 75	South Hadley Falls,	117 41
Hull,	431 32	Spencer,	200 00
Hyde Park,	1,395 14	Stoughton,	105 45
Lawrence,	960 00	Suburban (Revere),	134 84
Lee,	241 76	Suburban (Boston),	1,241 55
Leicester,	132 42	Taunton,	837 68
Leominster,	908 84	Union (Franklin),	353 00
Lexington,	209 08	United (Springfield),	4,810 03
Lowell,	4,973 38	Uxbridge and Northbridge,	254 10
Lynn,	4,924 41	Waltham,	2,542 29
Malden,	2,474 97	Ware,	461 64
Marlborough,	1,044 48	Webster,	377 23
Milford,	631 76	Westborough,	178 60
Millbury,	270 51	Westfield,	331 68
Milton,	242 83	Weymouth,	736 34
Nantucket,	8 25	Whitman,	619 30
Natick,	528 65	Winchendon,	193 35
New Bedford,	6,155 97	Woburn,	1,407 11
Newburyport,	958 76	Worcester,	4,007 73

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table : —

COMPANY.	Rate Per Cent.	Amount of Dividends.
Abington and Rockland,	6	\$3,112 50
Adams,	*—	—
Amesbury,	5	2,515 00
Andover,	*—	—
Attleborough,	*—	—
Blue Hill,	6	1,800 00
Boston,	8	136,000 00
Bridgewater,	*—	—
Cambridge,	6	12,000 00
Central Mass. (Palmer),	*—	—
Chicopee,	*—	—
Cohasset,	5	1,500 00
Dedham,	6	3,600 00
Edison (Boston),	6½	163,670 25
Edison (Brockton),	6	6,000 00

* No dividend declared.

COMPANY.	Rate Per Cent.	Amount of Dividends.
Edison (Fall River),	8	\$10,178 00
Eliot Falls,	*—	—
Fall River,	8	16,000 00
Framingham,	*—	—
Franklin (Turner's Falls),	6	600 00
Gardner,	8½	2,500 00
Gloucester,	2	1,000 00
Grafton,	*—	—
Great Barrington,	*—	—
Greenfield,	4	1,200 00
Haverhill,	3	3,825 00
Hudson,	*—	—
Hull,	*—	—
Hyde Park,	*—	—
Lee,	3	600 00
Leicester,	*—	—
Leominster,	*—	—
Lowell,	7	21,000 00
Malden,	7½	11,638 00
Marlborough,	*—	—
Millford,	*—	—
Millbury,	2	340 00
Milton,	*—	—
Nantucket,	*—	—
Natick,	*—	—
Northampton,	2	1,174 00
North Shore,	*—	—
Orange,	*—	—
Pittsfield,	5	5,000 00
Plymouth,	*—	—
Quincy,	6	5,382 00
Rawson (Leicester),	*—	—
Salem,	6	10,500 00
Somerville,	6	12,000 00
South Hadley Falls,	*—	—
Suburban (Revere),	*—	—
Suburban (Boston),	*—	—
Taunton,	7	3,500 00
Union (Franklin),	6	3,000 00
United (Springfield),	6	30,000 00
Uxbridge and Northbridge,	*—	—
Ware,	5½	1,514 00
Westborough,	*—	—
Weymouth,	*—	—
Whitman,	*—	—
Winchendon,	*—	—
Woburn,	*—	—
Worcester,	8	16,000 00
		<u>\$487,148 75</u>

* No dividend declared.

The following table shows the system used, and the maximum dynamo capacity June 30, 1895, stated in lamps of certain nominal candle-powers : —

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Abington and Rockland, ¹	Edison,	48	1,200
	Westinghouse,	2,200	16
	National,	2,500	16
	Thomson-Houston,	150	1,200
Adams,	Thomson-Houston,	650	16
		45	1,200
		500	16
Amesbury, ²	Thomson-Houston,	90	1,200
		500	16
Amherst,	Westinghouse,	500	16
		45	1,200
		1,100	16
Andover,	Thomson-Houston,	50	1,200
Athol, ³	Thomson-Houston,	2,650	16
Attleborough,	Thomson-Houston,	50	1,200
		1,000	16
		100	1,200
Beverly,	Schuyler,	45	1,200
		35	2,000
		100	1,200
Blue Hill (Canton),	Thomson-Houston,	650	16
		60	2,000
		1,500	16
Boston, ⁴	Thomson-Houston,	2,200	2,000
		250	1,200
		15,800	16
		2,340	2,000
Bridgewater,	Westinghouse,	4,000	16
		35	2,000
		750	16
Brookline, ⁵	Thomson-Houston,	450	2,000
		120	2,000
		4,000	16
Cambridge, ⁶	Thomson-Houston,	675	1,200
Central Mass. (Palmer),	General Electric,	7,800	16
		150	1,200
Charlestown,	Thomson-Houston,	3,950	16
		445	2,000
		50	2,000
Chelsea, ⁷	Thomson-Houston,	1,650	16
		300	1,200
		1,950	16
Chicopee,	Westinghouse,	1,100	16
Clinton,	Thomson-Houston,	150	1,200
Cohasset,	Schuyler,	90	1,200
Cottage City,	Thomson-Houston,	2,950	16
Dedham,	Thomson-Houston,	2,300	16
		60	1,600
		60	1,200
Easthampton,	Ball,	1,950	16
Edison (Boston),	General Electric,	50	1,200
		76,800	16

¹ Power generators 300 K. W.² Power generators 62 K. W.³ Power generators 150 K. W.⁴ Power generators 530 H. P.⁵ Power generators 63 H. P.⁶ Power generators 180 K. W.⁷ Power generators 140 H. P.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Edison (Brockton), ¹ . . .	Thomson-Houston, . . .	100	2,000
		225	1,200
		650	16
Edison (Fall River), . . .	Edison, . . .	6,100	16
		836	15
		3,600	16
Eliot Falls, . . .	General Electric, . . .	7,910	16
		2,000	16
Fall River, . . .	Thomson-Houston, . . .	450	2,000
		226	1,200
		3,000	16
Fitchburg, ² . . .	General Electric, . . .	325	1,200
		1,950	16
		75	1,200
Framingham, . . .	Fort Wayne, . . .	143	1,200
		2,800	16
Franklin (Turner's Falls), .	Thomson-Houston, . . .	30	2,000
		600	10
Gardner, . . .	Thomson-Houston, . . .	170	1,200
		1,800	16
Gloucester, ³ . . .	Thomson-Houston, . . .	150	1,200
		1,300	16
Grafton, . . .	General Electric, . . .	2,500	16
		1,000	16
		60	1,500
Great Barrington, . . .	Schuyler, . . .	500	16
		6,000	16
		1,550	16
Greenfield, . . .	Stanley, . . .	45	1,200
		800	16
		750	16
Haverhill, ⁴ . . .	Westinghouse, . . .	75	2,000
		95	1,200
		2,000	16
Holyoke, ⁵ . . .	Thomson-Houston, . . .	115	2,000
		25	1,200
		2,000	16
Hudson, . . .	Brush, . . .	330	2,000
		300	1,200
		1,000	16
Hyde Park, . . .	Edison, . . .	45	1,200
		650	16
		250	2,000
Lawrence, . . .	Thomson-Houston, . . .	3,900	16
		350	2,000
		125	1,200
Lee, . . .	Fort Wayne, . . .	35	2,000
		5,600	16
		800	20
Leominster, . . .	Edison, . . .	1,300	16
		150	1,200
		1,950	16
Lexington, . . .	Thomson-Houston, . . .	50	1,200
		1,500	16
		850	2,000
Lowell, ⁶ . . .	Thomson-Houston, . . .	5,600	16
		100	2,000
		575	2,000
Lynn, ⁷ . . .	Edison, . . .	190	1,200
		5,250	16
		320	1,200
Malden, ⁸ . . .	Thomson-Houston, . . .	9,400	16

¹ Power generators 100 H. P.² Power generator 80 H. P.³ Power generators 100 K. W.⁴ Power generator 100 H. P.⁵ Power generator 130 H. P.⁶ Power generators 400 H. P.⁷ Power generators 280 H. P.⁸ Power generators 85 H. P.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Marlborough, . . .	{ Schuyler,	255	1,200
	{ Edison,	1,000	16
	{ Thomson-Houston, . . .	1,200	16
Milford, ¹	{ Thomson-Houston, . . .	95	1,200
		1,000	16
Millbury,	{ Thomson-Houston, . . .	50	1,200
		650	16
Milton,	{ Thomson-Houston, . . .	2,000	16
		75	1,200
Nantucket,	{ Thomson-Houston, . . .	1,150	16
		90	1,200
Natick, ²	{ Thomson-Houston, . . .	2,600	16
		350	2,000
		118	1,200
New Bedford, ³	{ American,	110	2,000
		100	1,600
		60	2,000
		5,800	16
Newburyport, ⁴	{ Edison,	8,240	16
		210	1,200
Newton,	{ Thomson-Houston, . . .	400	16
		145	1,200
North Adams,	{ Thomson-Houston, . . .	5,000	16
		270	1,200
		1,000	16
Northampton, ⁵	{ Stanley,	1,600	16
		220	1,200
		1,950	16
		1,000	16
Orange,	{ Thomson-Houston, . . .	50	1,200
		1,150	16
Pittsfield, ⁶	{ Thomson-Houston, . . .	170	1,200
		5,200	16
Plymouth ⁷	{ Thomson-Houston, . . .	150	1,200
		1,000	16
Quincy, ⁸	{ Thomson-Houston, . . .	200	1,200
		3,900	16
		1,500	16
Rawson (Leicester), . . .	{ Thomson-Houston, . . .	1,550	16
		360	2,000
Salem, ⁹	{ Thomson-Houston, . . .	7,900	16
		595	1,200
Somerville,	{ Thomson-Houston, . . .	4,800	16
		100	1,200
Southbridge,	{ Thomson-Houston, . . .	1,600	20
		1,400	16
South Hadley Falls, . . .	{ Thomson-Houston, . . .	70	1,200
		70	800
Spencer,	{ Ball,	70	800
		70	800
Stoughton,	{ Ball,	3,300	16
		200	1,200
Suburban (Revere), . . .	{ Thomson-Houston, . . .	150	1,200
		200	2,000
		95	2,000
		900	16
Suburban (Boston), ¹⁰ . . .	{ American,	4,850	16
		10	2,000
		270	1,200
		2,000	16
Taunton, ¹¹	{ Westinghouse,	2,000	16
		2,650	16

¹ Power generators 22 K. W.² Power generators 250 H. P.³ Power generators 210 H. P.⁴ Power generators 50 H. P.⁵ Power generator 55 K. W.⁶ Power generators 330 H. P.⁷ Power generators 300 K. W.⁸ Power generators 160 H. P.⁹ Power generators 210 H. P.¹⁰ Power generators 190 K. W.¹¹ Power generator 80 H. P.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Union (Franklin), . . .	Thomson-Houston, . . .	{ 50	1,200
		{ 1,800	16
		{ 45	1,200
United (Springfield), ¹ . . .	Thomson-Houston, . . .	{ 950	1,200
		{ 100	1,200
		{ 6,650	16
		{ 2,000	16
		{ 5,000	16
Uxbridge and Northbridge,	Westinghouse, . . .	{ 120	2,000
		{ 1,600	16
Waltham, ²	Thomson-Houston, . . .	{ 245	1,200
		{ 3,950	16
Ware,	Thomson-Houston, . . .	{ 80	1,200
		{ 650	16
Webster,	Thomson-Houston, . . .	{ 80	1,200
		{ 1,600	16
Westborough,	Thomson-Houston, . . .	{ 50	1,200
		{ 1,300	16
		{ 1,000	16
Westfield,	Thomson-Houston, . . .	{ 35	2,000
		{ 1,150	16
		{ 98	2,000
Weymouth,	Thomson-Houston, . . .	{ 200	1,200
		{ 2,600	16
Whitman,	Thomson-Houston, . . .	{ 100	1,200
		{ 1,650	16
Winchendon,	Thomson-Houston, . . .	{ 50	1,200
		{ 650	16
		{ 185	2,000
Woburn, ³	Thomson-Houston, . . .	{ 100	1,200
		{ 2,700	16
		{ 45	1,200
		{ 800	16
Worcester, ⁴	Thomson-Houston, . . .	{ 990	2,000
		{ 7,000	16

¹ Power generators 430 H. P.² Power generators 425 H. P.³ Power generators 250 H. P.⁴ Power generator 250 H. P.

The following table shows the number of electric lights of various candle-power which represent the dynamo capacity of all the companies June 30, 1893, 1894 and 1895 :—

	1893.	1894.	1895.
10 candle-power,	—	—	600
15 “ “	836	836	—
16 “ “	292,340	316,890	342,536
20 “ “	400	—	2,400
30 “ “	—	800	—
2,000 “ “	9,910	11,293	11,608
1,200 “ “	9,121	9,605	10,682
1,600 “ “	160	160	160
1,500 “ “	60	110	60
1,800 “ “	35	35	—
1,700 “ “	35	35	—
800 “ “	70	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30 last; also the amount of fuel used during the year ending on that day:—

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).
Abington and Rockland,	4	600	3	725	17	1,928
Adams,	2	150	2	225	2	1,208
Amherst,	1	100	1	100	2	297 $\frac{1}{2}$
Amesbury,	3	375	3	435	26	1,561 $\frac{1}{2}$
Andover,	3	350	2	180	3	781 $\frac{3}{4}$
Athol,	2	300	2	315	2	450
Attleborough,	44	620	4	760	4	593
Beverly,	1	104	1	175	4	368
Blue Hill (Canton),	1	125	2	225	3	538
Boston,	36	5,580	36	7,952	101	5 25,165
Bridgewater,	2	200	1	80	2	366
Brookline,	6	1,005	7	1,062	16	4,154 $\frac{1}{2}$
Cambridge,	8	1,000	6	1,140	24	5,023
Central Mass. (Palmer),	61	125	1	120	6	28 $\frac{1}{2}$
Charlestown,	5	625	6	660	12	7 2,860
Chelsea,	3	500	5	594	11	8 1,880
Chicopee,	1	100	2	160	3	-
Clinton,	2	250	2	325	6	667
Cohasset,	1	150	2	180	3	9 286
Cottage City,	1	60	1	50	2	56
Dedham,	2	220	2	200	4	10 477
Easthampton,	1	60	1	45	1	117
Edison (Boston),	23	5,875	36	6,920	72	21,135
Edison (Brockton),	6	720	8	925	17	3,825
Edison (Fall River),	6	852	6	985	12	2,454 $\frac{1}{2}$
Eliot Falls,	11	-	11	-	2	-
Fall River,	6	600	6	890	16	2,367 $\frac{1}{2}$
Fitchburg,	4	400	4	450	9	12 961
Frammingham,	2	250	2	250	7	13 1,005
Franklin,	14	-	-	-	2	-
Gardner,	2	160	3	200	6	606
Gloucester,	3	375	3	550	6	15 1,046 $\frac{1}{2}$
Grafton,	10	-	-	-	1	-
Great Barrington,	17	195	2	170	7	274
Greenfield,	2	225	3	225	4	18 880
Haverhill,	4	600	2	500	11	1,874
Holyoke,	19	825	2	800	22	275
Hudson,	1	80	1	60	2	181
Hyde Park,	4	650	3	500	8	20 2,202

¹ Three generators operated by company belonging to street railway.

² Three generators operated by company belonging to street railway.

³ Also 26 tons screenings.

⁴ Also 1 water wheel 40 H. P.

⁵ Also shavings valued at \$960.36.

⁶ 2 water wheels 180 H. P. each.

⁷ Also 353 $\frac{1}{2}$ tons coke.

⁸ Also 535 $\frac{1}{2}$ tons screenings and 200 chaldrons coke.

⁹ Also 29 tons screenings.

¹⁰ Also 272 tons screenings.

¹¹ 2 water wheels 280 H. P.

¹² Also 26,925 bushels coke.

¹³ Also 100 tons other fuel.

¹⁴ 2 water wheels 100 H. P.

¹⁵ Also 317 tons screenings.

¹⁶ 1 water wheel 110 H. P.

¹⁷ 2 water wheels 320 H. P. each.

¹⁸ Also 4 cords wood.

¹⁹ Also 4 water wheels 1,120 H. P.

²⁰ Also 555 tons screenings.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamios.	Coal used (Tons).
Lawrence,	7	888	9	1,000	20	¹ 4,311
Lee,	² 3	260	2	205	2	³ 213
Leominster,	2	250	3	600	5	⁴ 1,241
Lexington,	2	300	2	185	3	⁵ 336
Lowell,	7	1,050	3	1,050	28	5,922
Lynn,	8	1,000	4	2,000	26	⁶ 2,498
Malden,	8	1,000	8	1,025	16	⁷ 1,364
Marlborough,	3	375	4	420	9	⁸ 520
Milford,	2	160	3	270	4	⁹ 353
Milbury,	2	130	2	100	2	382 ¹
Milton,	1	150	1	180	2	710 ²
Nantucket,	2	205	2	150	4	30
Natick,	2	250	2	600	6	¹⁰ 718
New Bedford,	7	928	7	1,520	38	3,634
Newburyport,	2	200	3	215	7	¹¹ 606
Newton,	4	600	3	935	8	¹² 580
North Adams,	2	300	2	475	8	¹³ 460
Northampton,	3	450	3	700	10	1,150
Orange,	2	120	2	185	4	¹⁴ 124
Pittsfield,	5	535	7	940	13	3,752
Plymouth,	2	270	3	625	7	1,300
Quincy,	3	375	5	700	9	1,803
Rawson (Leicester),	¹⁵ 2	230	2	210	3	46 ³
Salem,	8	1,000	4	1,360	19	3,971
Somerville,	4	800	5	730	16	3,389
Southbridge,	2	185	3	335	4	408 ³
South Hadley Falls,	¹⁶ -	-	1	100	2	¹⁶ -
Spencer,	¹⁷ -	-	3	45	2	¹⁷ -
Stoughton,	1	60	1	50	1	167
Suburban (Revere),	4	465	4	795	6	¹⁸ 208
Suburban (Boston),	11	935	6	1,150	18	¹⁹ 2,496
Taunton,	3	675	3	665	10	1,373
Union (Franklin),	2	200	3	225	4	520
United (Springfield),	7	1,760	5	2,150	33	5,346 ⁵
Uxbridge and Northbridge,	3	334	2	185	4	764
Waltham,	6	781	5	775	13	2,584 ³
Ware,	1	125	1	125	3	²⁰ 304
Webster,	2	205	2	130	4	552
Westborough,	2	160	2	150	3	665
Westfield,	2	140	2	140	6	²¹ 275
Weymouth,	2	300	2	325	10	²² 927
Whitman,	2	250	1	300	4	381 ²
Winchendon,	¹⁶ -	-	1	90	2	¹⁶ -
Woburn,	5	700	5	900	13	3,330
Worcester,	8	1,200	3	1,400	29	4,194

¹ Also 166 tons screenings and
491⁴ 5⁶ tons broken and 51⁴ 5⁶
2240 tons gas coal.

² 1 water wheel 60 H. P.

³ Also 319 tons sparks and 40 tons
screenings.

⁴ Also 114 tons screenings.

⁵ Also 48 tons sparks and screenings.

⁶ Also 38,802 bushels coke.

⁷ Also 2,950 tons screenings.

⁸ Also 523 tons screenings and 22
cords wood.

⁹ Also 24 tons screenings and 609
tons sparks.

¹⁰ Also 1,608 tons sparks.

¹¹ Also 217 tons coke.

¹² Also 2,354 tons coke.

¹³ Also 39,558 bushels coke.

¹⁴ Also 216 cords wood.

¹⁵ Also 2 water wheels 60 H. P.

¹⁶ Steam bought.

¹⁷ 1,005,300 feet of gas used in gas
engines.

¹⁸ Also 15 tons screenings.

¹⁹ Also 2,784 tons screenings.

²⁰ Also 10 cords wood.

²¹ Also 168 tons coke and 240 tons
sparks.

²² Also 470 tons screenings.

The following table shows, in feet, the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last:—

COMPANY.	Total Length of Wire (Feet).	Length of Wires in Conduit (Feet).	Length of Underground Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland,	257,600	-	-	1,435	-	162,000
Adams,	80,460	-	-	160	-	29,700
Amherst,	111,700	-	-	204	116	24,700
Amesbury,	211,280	-	-	300	24	68,640
Andover,	97,476	-	-	510	5	35,000
Athol,	30,000	-	-	250	-	30,000
Attleborough,	377,562	-	-	873	89	101,452
Beverly,	206,674	-	-	642	-	90,684
Blue Hill (Canton),	389,884	-	-	825	48	103,125
Boston,	4,836,087	387,806	49,100	1,213	188	-
Bridgewater,	111,480	-	-	213	-	93,600
Brookline,	1,068,060	14,872	10,423	1,823	-	235,600
Cambridge,	1,067,756	-	-	2,098	48	270,000
Central Mass. (Palmer),	500,320	-	-	1,750	50	200,750
Charlestown,	199,600	-	-	334	-	47,520
Chelsea,	613,891	-	-	1,399	-	195,360
Chicopee,	163,680	-	-	400	-	79,200
Clinton,	132,000	-	-	685	-	94,900
Cohasset,	330,570	-	-	920	12	103,098
Cottage City,	380,000	-	-	84	40	29,040
Dedham,	733,754	-	-	1,481	-	205,920
Easthampton,	28,000	-	-	228	-	28,000
Edison (Boston),	1,347,474	1,347,474	322,792	-	-	-
Edison (Brockton),	704,258	87,444	29,148	1,799	12	200,000
Edison (Fall River),	128,594	98,904	25,602	156	51	40,090
Eliot Falls,	58,428	-	-	3	6	31,680
Fall River,	607,200	-	-	1,503	37	219,120
Fitchburg,	446,850	-	-	910	15	120,230
Framingham,	451,591	-	-	523	80	133,320
Franklin (Turner's Falls),	12,000	-	-	86	8	9,000
Gardner,	226,267	-	-	470	47	53,000
Gloucester,	459,200	-	-	725	30	430,000
Grafton,	218,875	-	-	667	10	84,711
Great Barrington,	142,960	350	350	328	67	80,120
Greenfield,	72,000	-	-	225	10	50,000
Haverhill,	377,520	-	-	600	50	290,400
Holyoke,	386,300	-	-	1,150	-	115,000
Hudson,	35,290	-	-	71	-	10,793
Hyde Park,	394,880	-	-	827	22	92,000
Lawrence,	1,072,714	55,584	12,864	2,137	27	319,125
Lee,	129,000	-	-	437	12	26,000
Leominster,	348,121	-	-	642	8	70,000
Lexington,	143,000	-	-	496	16	42,240
Lowell,	899,845	-	-	1,200	-	388,000
Lynn,	1,742,650	-	-	3,600	-	528,000

COMPANY.	Total Length of Wire (Feet).	Length of Wires in Conduit (Feet).	Length of Underground Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Malden,	2,598,754	-	-	7,150	20	660,000
Marlborough,	218,493	-	-	672	22	95,000
Milford,	170,695	-	-	540	-	56,000
Millbury,	83,690	-	-	129	13	31,270
Milton,	537,079	-	-	946	12	126,720
Nantucket,	182,840	-	-	424	5	49,690
Natick,	301,110	-	-	600	10	63,360
New Bedford,	973,427	39,966	8,401	1,116	51	165,655
Newburyport,	161,200	-	-	468	-	157,900
Newton,	1,270,301	-	-	717	-	482,950
North Adams,	187,400	-	-	425	20	70,000
Northampton,	557,306	-	-	800	15	135,500
Orange,	196,992	-	-	565	10	56,760
Pittsfield,	469,225	1,200	600	1,158	32	149,900
Plymouth,	204,590	-	-	458	21	67,267
Quincy,	1,140,480	-	-	1,687	63	306,240
Rawson,	210,499	-	-	536	4	70,000
Salem,	939,790	-	-	2,011	34	248,935
Somerville,	1,275,490	-	-	3,089	60	340,000
Southbridge,	194,852	-	-	471	-	21,120
South Hadley Falls,	69,000	-	-	325	13	50,000
Spencer,	41,676	-	-	400	4	40,000
Stoughton,	69,905	-	-	300	-	69,905
Suburban (Revere),	855,865	-	-	1,518	24	227,040
Suburban (Boston),	395,500	9,656	2,414	28	100	45,000
Taunton,	147,805	-	-	585	-	69,524
Union (Franklin),	137,705	-	-	377	33	48,800
United (Springfield),	1,445,182	68,272	11,632	1,202	19	315,880
Uxbridge and Northbridge,	223,400	-	-	575	-	67,000
Waltham,	333,600	-	-	614	36	84,970
Ware,	72,520	-	-	326	15	19,700
Webster,	90,840	-	-	345	2	50,000
Westborough,	116,424	-	-	325	-	50,987
Westfield,	118,435	-	-	393	14	53,526
Weymouth,	529,770	-	-	1,003	-	162,380
Whitman,	181,809	-	-	615	10	79,200
Winchendon,	81,900	-	-	354	16	-
Woburn,	1,002,760	-	-	2,720	126	427,680
Worcester,	1,093,580	-	-	2,988	-	293,335

The following table shows the number of motors furnished on arc, incandescent and power circuits, not including those for street railways, the number of single and double arc lamps, June 30, 1895, and the number of carbons used during the year ending on that day:—

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Abington and Rockland, . . .	-	-	-	-	-	32	5,931
Adams,	-	-	-	-	40	-	11,000
Amherst,	-	-	-	-	-	23	5,550
Amesbury,	-	-	19	80	71	6	31,539
Andover,	-	-	-	-	6	25	19,344
Athol,	-	-	-	-	40	10	15,000
Attleborough,	2	-	-	3	76	4	28,000
Beverly,	-	-	-	-	10	1	30,000
Blue Hill (Canton),	-	-	-	-	46	-	5,000
Boston,	38	139	233	976½	813	3,306	2,483,416
Bridgewater,	-	-	-	-	32	3	8,772
Brookline,	-	-	9	140	32	387	254,100
Cambridge,	-	86	-	150	61	463	374,990
Central Mass. (Palmer), . . .	-	-	-	-	-	100	25,000
Charlestown,	-	-	-	-	87	184	223,432
Chelsea,	-	-	25	88 ⁷ / ₁₀	100	197	127,000
Chicopee,	-	-	-	-	117	-	30,000
Clinton,	-	-	-	-	4	43	36,348
Cottage City,	-	-	-	-	55	-	5,160
Dedham,	-	-	-	-	-	33	17,564
Easthampton,	-	-	-	-	-	33	6,000
Edison (Boston),	-	1,593	-	4,728	829	4	244,939
Edison (Brockton),	-	28	13	239	70	193	140,940
Edison (Fall River),	-	173	2	342	-	-	-
Eliot Falls,	-	-	-	-	-	2	-
Fall River,	-	12	-	13	141	400	424,000
Fitchburg,	-	-	5	44½	57	212	159,400
Framingham,	-	-	-	-	-	68	18,484
Franklin (Turner's Falls), . .	-	-	-	-	22	-	7,000
Gardner,	-	-	-	-	46	54	18,400
Gloucester,	-	-	29	117	45	35	36,000
Great Barrington,	-	-	-	-	-	-	7,400
Greenfield,	-	10	-	28½	57	3	20,000
Haverhill,	-	8	52	151	70	161	111,300
Holyoke,	-	24	21	68½	186	235	295,000
Hudson,	-	-	-	-	20	4	6,000
Hyde Park,	-	-	-	-	57	114	36,763
Lawrence,	-	150	-	263½	250	150	179,047
Leominster,	-	-	-	-	28	62	28,705
Lexington,	-	1	-	2	-	37	11,000
Lowell,	2	-	107	420	405	292	458,500
Lynn,	-	-	54	434	184	452	360,000
Malden,	-	-	11	35	99	158	88,425
Marlborough,	-	2	-	4	61	53	42,000

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Milford,	-	8	-	12 $\frac{1}{2}$	6	2	24,000
Millbury,	3	-	-	32	32	-	7,890
Nantucket,	-	-	-	-	45	2	550
Natick,	-	-	14	61	1	36	11,697
New Bedford,	-	92	35	243 $\frac{7}{8}$	215	174	147,696
Newburyport,	-	11	10	26	153	7	44,000
Newton,	-	2	-	1 $\frac{1}{4}$	3	133	62,000
North Adams,	-	-	-	-	84	106	100,000
Northampton,	-	-	13	39	145	25	40,000
Orange,	-	-	-	-	43	6	10,300
Pittsfield,	-	19	16	178 $\frac{1}{2}$	112	56	58,707
Plymouth,	-	-	25	305	32	8	10,800
Quincy,	-	-	15	98	-	89	32,000
Salem,	-	6	43	217	145	182	175,000
Somerville,	24	-	-	38 $\frac{1}{2}$	38	436	247,032
Southbridge,	-	-	-	-	82	6	23,240
Spencer,	-	-	-	-	70	-	20,000
Stoughton,	-	-	-	-	70	-	14,000
Suburban (Revere),	-	-	-	-	-	56	3,123
Suburban (Boston),	-	-	101	342 $\frac{1}{2}$	192	40	140,364
Taunton,	-	-	6	42	100	103	90,000
Union (Franklin),	-	-	-	-	44	5	10,193
United (Springfield),	-	-	86	471	320	537	447,844
Uxbridge and Northbridge,	-	-	-	-	69	-	5,000
Waltham,	-	1	37	149 $\frac{5}{8}$	98	67	82,420
Ware,	-	-	-	-	52	16	29,000
Webster,	-	-	-	-	21	54	26,000
Westborough,	-	-	-	-	32	-	10,000
Westfield,	-	-	-	-	127	10	41,600
Weymouth,	-	-	-	-	-	39	10,225
Whitman,	-	-	-	-	47	21	13,216
Winchendon,	-	-	-	-	17	18	9,276
Woburn,	-	-	6	22 $\frac{1}{2}$	44	89	62,417
Worcester,	-	-	60	353 $\frac{1}{2}$	273	502	498,108

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind, on June 30 last : —

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Abington and Rockland,	—	—	—	1	—	300	—	—	—	—	—
Adams,	—	—	—	362	16	62	—	—	—	—	—
Amherst,	—	—	—	1,525	16	106	—	—	—	—	—
Amesbury,	16	1,200	7	{ 550 450 150 }	{ 20 10 16 }	{ 107 100 100 }	12	32	1	8	11
Andover,	—	—	—	2,565	16	100	—	—	—	—	—
Athol,	5	1,200	4	1	32	1	1	32	1	—	—
Attleborough,	16	1,200	5	{ 759 8 }	{ 16 32 }	{ 25 64 }	—	—	—	2	2
Beverly,	11	2,000	6	1,288	16	64	—	—	—	—	—
Blue Hill (Canton),	—	—	—	{ 2,900 300 }	{ 16 32 }	{ 78 565 }	—	—	15	87	160
Boston,	{ 10 192 1,375 }	{ 900 1,200 2,000 4,000 }	233	31,070	16	565	{ 7 40 }	{ 32 65 }	—	—	—
Bridgewater,	1	2,000	1	{ 1,510 52 5 }	{ 16 32 150 }	{ 75 — — }	—	—	—	2	—

¹ Number not known.

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Brookline,	56	2,000	18	16,110	16	316	{	32 } 65 }	1	3	3
Cambridge,	60	1,200	47	10,668	16	626	{	32 } 65 }	10	18	86
Central Mass. (Palmer),	-	-	-	{ 400 } 2,013 } 690 } 60 } 25 }	{ 10 } 16 } 20 } 24 } 32 }	194	5	25	3	-	-
Charlestown,	102	2,000	41	1,041	16	33	{	32 } 65 }	5	7	-
Chelsea,	97	1,200	30	4,300	16	236	87	25	3	18	25
Clinton,	4	1,200	1	2,300	16	49	-	-	-	-	-
Cohasset,	-	-	-	790	16	32	-	-	-	-	-
Courage City,	28	1,600	10	-	-	177	-	-	-	4	-
Dedham,	10	1,200	4	2,702	16	-	-	-	-	-	-
Edison (Boston),	{ 165 } 31 } 354 } 263 } 20 }	{ 600 } 900 } 1,200 } 2,000 } 5,000 }	283	101,877	16	3,304	-	-	-	128	587
Edison (Brockton),	-	-	7	6,000	16	349	-	-	-	16	29
Edison (Fall River),	-	-	-	10,720	16	515	-	-	-	-	107
Eliot Falls,	-	-	-	128	16	5	-	-	-	-	-
Fall River,	{ 141 } 15 }	{ 1,200 } 2,000 }	27	1,050	16	45	-	-	-	-	3
Fitchburg,	57	1,200	20	2,000	16	140	-	-	-	6	4

Frammingham,	14	1,200	10	{ 645 2,548 33 71 129 32 }	{ 10 16 16 20 25 32 }	156	{ 12 12 11 }	25 32 65	2	9	-
Franklin (Turner's Falls),	-	-	-	-	-	33	-	-	-	-	-
Gardner,	49	1,200	13	350 3,500	16 16	158	26	20	-	6	-
Gloucester,	31	1,200	12	2,175	16	172	14 7	32 65	8	6	29
Grafton,	-	-	-	334 8	16 32	19	-	-	-	-	-
Great Barrington,	-	-	-	1,650	16	97	-	-	-	-	-
Greenfield,	16	1,200	7	250 2,150	10 16	124	-	-	-	5	3
Haverhill,	70	1,200	20	2,900	16	146	-	-	-	13	27
Holyoke,	186	2,000	81	950	16	138	-	-	-	20	10
Hudson,	9	1,200	8	256	16	27	19	65	1	1	-
Hyde Park,	47	2,000	7	5,698	16	283	-	-	-	6	-
Lawrence,	177	2,000	70	672 6,860	20 16	399	-	-	-	41	53
Lee,	-	-	-	2,000	16	157	-	-	-	-	-
Leominster,	30	1,200	16	1,012 3,011 229	10 16 20	223	1	25	1	9	-
Lexington,	-	-	-	2,140	16	79	-	-	-	-	107
Lowell,	285	2,000	85	7,906	16	275	-	-	-	40	33
Lynn,	211	2,000	63	8,231	16	299	1	32	1	22	6
Malden,	29	1,200	11	15,077	16	799	-	-	-	7	-
Marlborough,	58	1,200	26	2,889	16	151	11	25	5	14	5
Milford,	22	1,200	8	1,312 46	16 10	73	-	-	-	2	-
Millbury,	-	-	-	874 145	16 20	79	-	-	-	-	1
Milton,	-	-	-	27 2,775	32 16	130	-	-	-	-	-
Nantucket,	18	1,200	14	75 1,773	32 16	84	-	-	-	5	-

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Natick,	10	1,200	6	{ 244 2,113	{ 10 16 }	124	10	25	1	6	7
New Bedford,	{ 66 161 }	{ 1,200 2,000 }	46	19,919	16	688	-	-	-	28	55
Newburyport,	20	1,200	11	{ 2 296 23	{ 16 20 32 }	59	{ 3 19 }	{ 32 65 }	16	6	9
Newton,	2	1,500	2	7,991	16	244	-	-	-	2	-
North Adams,	76	1,200	20	2,875	16	193	14	{ 32 65 }	-	8	-
Northampton,	30	1,200	10	5,000	16	175	-	-	-	8	3
Orange,	-	-	-	1,800	16	135	-	-	-	-	-
Pittsfield,	106	1,200	29	8,805	16	458	-	-	-	22	5
Plymouth,	13	1,200	5	2,430	16	126	{ 8 1 }	{ 32 65 }	5	4	18
Quincy,	4	1,200	3	{ 400 2,800	{ 10 16 }	252	-	-	-	3	6
Rawson (Leicester),	-	-	-	1,275	16	58	-	-	-	-	-
Salem,	148	2,000	45	{ 1 138 54 7,650 518 20 84 11 5 1 }	{ 10 16 16 20 25 32 50 64 125 }	474	{ 1 9 }	{ 32 65 }	1	32	23

Somerville,	36	1,200	19	6,500	16	326	{	35	25 }	7	10	13
Southbridge,	6	4,000						10	50 }		3	-
South Hadley Falls,	32	1,200	15	950	16	77		-	-	-	-	-
Stoughton,	-	-	-	250	16	33		-	-	-	-	-
Stoughton,	3	800	2	-	-	-		-	-	-	-	-
Suburban (Boston),	230	2,000	91	8,824	16	274	{	10	25 }	1	29	72
Suburban (Boston),								2	100 }			
Suburban (Revere),	55	1,200	11	640	10		{	105	25 }	1	3	-
Taunton,	105	2,000	30	6,306	16	317	{	6	32 }	-	12	4
Union (Franklin),	8	1,200	5	163	16	120	{	4	65 }	-	3	-
United (Springfield),	310	1,200	74	2,132	16	116	{	-	-	-	45	21
United (Springfield),				15,389	16	497	{	25	32 }	-	-	-
Uxbridge and Northbridge,	-	-	-	3,300	16	177		-	125 }	-	-	-
Waltham,	50	1,200	17	4,292	16	176		2	65 }	1	10	37
Ware,	22	1,200	9	961	16	82		-	-	-	6	-
Webster,	13	1,200	5	244	16	88		-	-	-	1	-
Webster,				382	20			-	-	-	-	-
Westborough,	-	-	-	2,418	16	121		-	-	-	-	-
Westfield,	37	2,000	17	470	16	81		1	25 }	-	9	-
Weymouth,	-	-	-	4,059	16	214		-	-	-	-	-
Whitman,	38	1,200	13	2,200	16	126		2	32 }	-	8	-
Winchendon,	11	1,200	8	1,133	16	76		-	-	-	6	-
Woburn,	44	2,000	29	6,252	16	342		-	-	-	29	4
Worcester,	330	2,000	90	9,058	16	286		-	-	-	37	60

The following table shows the number of *public* lamps of each candle-power in use June 30, 1895, and the price paid, also the average number in use with the average number of hours per night, and nights per month that they were run during the year ending on that date: —

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number of Street Lights.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Abington and Rockland, . . .	{ 377	25	371 }	4.9	24.5	{ \$14 per year for incandescents.
Adams, . . .	{ 32	1,200	31 }	4.7	26.6	{ \$66 per year for arcs.
Amherst, . . .	{ 23	1,200	40	3.5	21.9	{ \$75 per lamp.
Amesbury, . . .	{ 22	25	22 }	5.8	23.5	{ \$90 per year, one lamp free.
Andover, . . .	{ 61	1,200	61 }	5.8	23.5	{ \$450 per year for 21 lights.
Athol, . . .	{ 112	25	66 }	5.8	25.6	{ \$30 per year.
Attleborough, . . .	{ 31	1,200	28 }	5.8	25.6	{ \$75 per year.
Beverly, . . .	{ 39	1,200	7 -	8 -	2 -	{ \$3,700 per year for 31 arcs and 73 incandescent 25 c. p. lamps in three-year contract.
Blue Hill (Canton), . . .	{ 64	1,200	64	7 -	7 -	{ \$15 per year.
Boston, . . .	{ 86	1,200	7 -	7.9	25.0	{ \$75 per year.
Bridgewater, . . .	{ 66	32	66 }	7.9	28.2	{ 30 cents per light per night.
Brookline, . . .	{ 46	2,000	46 }	10.8	30.4	{ \$24 per year.
Cambridge, . . .	{ 1,250	16	-	10.8	30.4	{ \$90 per year.
Central, Mass. (Palmer), . . .	{ 47	32	-	10.8	30.4	{ Average 8 cents per 16 c. p. lamp per 10-hour run.
Charlestown, . . .	{ 47	65	-	10.8	30.4	{ Arc lights, 35 cents each per night.
Chelsea, . . .	{ 2,154	2,000	1,952 }	4.5	23.7	{ \$70 per year.
	{ 34	2,000	35	10.5	30.4	{ 40 cents per night.
	{ 360	2,000	330	10.7	30.4	{ \$30 per year.
	{ 253	32	222 }	4.7	25.8	{ \$115 per year.
	{ 461	1,200	448 }	10.6	30.4	{ \$15 per year.
	{ 126	25	123 }	10.2	27.9	{ \$75 per year.
	{ 100	1,200	93 }	10.2	27.9	{ 35 cents per lamp per night.
	{ 169	2,000	162 }	10.2	27.9	{ 7 1/2 cents per night.
	{ 192	25	192 }	10.2	27.9	{ 36 cents per night.
	{ 197	1,200	197 }	10.2	27.9	{ 36 cents per night.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number of Street Lights.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Lawrence, { Lawrence, { Methuen, { North Andover, {	441	20	428	6.0		{ \$1.50 per month.
	120	20	120	10.0	30.4	{ \$2.25 per month.
	72	1,200	63	10.5		{ \$7.50 per month.
	94	2,000	94			{ \$8.33½ per month.
Lee, {	4	20	14	5.7	22.0	{ \$1.50 per month.
	17	2,000	16	7.1	22.4	{ \$5.83½ per month.
	1	20	1	5.7	27.4	{ \$1.25 per month.
	31	1,200	31	6.1		{ \$5.41½ per month.
Leominster,	102	30	93	2 3 -	22.0	{ \$12.50 per year.
Lexington,	62	25	63	6.3	26.0	{ \$16 per year.
	59	1,200	59			{ \$72 per year.
	114	30	107	4.7	23.0	{ \$4,000 yearly contract for 37 arcs and the 118 incandescents, \$75 for additional arc lights and \$15 for additional incandescents.
	37	32	33			{ \$35 cents per night.
Lowell, { Lynn, { Nahant, { Swampscott, { Saugus, {	412	25	3 -	4 -	5 -	{ \$20 per year.
	247	2,000	1,211	8.4	29.2	{ \$146 per year.
	4	25	247	10.5	30.4	{ \$16 per year.
	40	1,200	38	7.7	20.0	{ \$72 per year.
Malden, { Medford, { Melrose, { Everett, {	86	25	19	7.7	20.0	{ \$72 per year.
	43	1,200	86	7.7	20.0	{ \$72 per year.
	798	25	43	7.7	20.0	{ \$25,000 per year for 94 arcs and 780 incandescents; 3 arcs at \$100 per year; 18 incandescents at \$22.50 per year.
	97	1,200	724	10.4	7 -	{ \$11,554.50 per year for all electric lights and 117 oil lamps maintained by the company.
Marlborough,	363	25	317	5.6	30.4	{ \$8,820 per year for all the lights.
	51	1,200	53	5.1	20.0	{ \$8,046 per year for 28 arcs and 330 incandescents; 3 arcs at \$87 per year; 40 incandescents at \$17 per year.
	42	1,200	240	4.5	27.0	{ \$17.50 per year.
	370	25	321	6.6	30.4	{ \$22.50 each for 40, and \$24 per year for each additional light.
Milford,	31	1,200	28	4.8	30.4	{ \$100 per year; to 11 p.m. six nights and to 12 p.m. one night per week.
	151	25	150			
	57	1,200	56			
	44	25	44			
	41	1,200	41			

Millbury,	{	9	32	{	6	4.7	25.7	{	\$20 per year.
Milton,	{	32	1,200	{	26	10.9	28.7	{	\$75 per year.
Nantucket,	{	416	25	{	398	4.0	23.0	{	\$20 per year.
Natick,	{	57	25	{	54	4.8	25.2	{	Contract price \$2,400 for 27 arcs, and 57 incandescents in summer months and 3 arcs less other months.
New Bedford, {	{	27	1,200	{	24	10.2	26.5	{	\$17.50 per year.
Fairhaven, {	{	127	25	{	127	5.2	20.0	{	25 cents per night.
Newburyport, {	{	30	1,200	{	27	5.7	24.1	{	7 cents per night.
Newton,	{	67	16	{	33	10.3	27.8	{	40 cents per night.
North Attams,	{	162	2,000	{	162	5.2	30.4	{	64 cents per night.
Northampton,	{	81	16	{	81	2.3	26.0	{	\$1.663 per month for 20 c. p. lamps.
Orange,	{	15	—	{	11	4.9	25.2	{	\$2.50 per month for 32 c. p. lamps.
Pittsfield,	{	140	25	{	138	9.3	30.4	{	\$73.50 per year.
Plymouth,	{	867	1,200	{	820	4	26.0	{	\$15.75 per year.
Quincy,	{	134	1,200	{	125	2.3	25.2	{	\$109.50 per year.
Rawson (Leicester),	{	4	65	{	3	10.6	30.4	{	15 cents per night.
Salem,	{	108	1,200	{	3	6.0	30.4	{	30 cents per night.
	{	154	1,200	{	132	—	26.0	{	\$7.50 per year running till midnight; 20 lights run all night at \$86.25.
	{	40	1,200	{	41	4.9	25.2	{	\$6.25 per month.
	{	19	1,200	{	58	10.6	30.4	{	\$100 per year.
	{	41	1,200	{	302	10.6	30.4	{	\$65 per year.
	{	44	25	{	3	6.0	30.4	{	\$27 per year.
	{	270	25	{	3	—	30.4	{	\$16.75 per year.
	{	142	25	{	13	3	30.4	{	\$18 per year.
	{	122	32	{	173	5.2	26.2	{	\$19 per year.
	{	1	65	{	95	4.5	24.0	{	\$38 per year.
	{	13	1,200	{	150	9.9	30.4	{	\$75 per year every dark night to midnight.
	{	195	25	{	613	—	30.4	{	\$20 per year.
	{	97	1,200	{	181	—	30.4	{	\$75 per year.
	{	25	25	{	—	—	30.4	{	\$20 per year.
	{	614	25	{	—	—	30.4	{	\$24 per year.
	{	186	2,000	{	—	—	30.4	{	\$40 cents per night.

¹ Run only in June.⁶ All dark hours.² Dark to midnight.⁷ 19 arcs run every night, all others every dark night.³ No record.⁴ All night.⁵ Every night.⁸ Every dark night.

COMPANY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number of Street Lights.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
{ Somerville, . Somerville, { Arlington, . Belmont, .	{ 210 348 121 69 134 12	{ 25 1,200 25 1,200 25 1,200	{ 208 334 118 67 136 12	{ 10.5 6.6 6.5 6.5 4.6 4.5	{ 30.4 20.0 20 0 23.0 26.8 21 0	{ \$25 per year. \$120 per year. \$18 per year. \$80 per year. \$16 per year. \$90 per year. \$15.50 per year. \$78.32 per year. \$18 per year.
{ Southbridge, . South Hadley Falls, . Spencer, . Stoughton, .	{ 80 60 180 70 67	{ 25 1,200 40 1,200 800	{ 80 58 172 70 67	{ 4.6 4.5 5.4 6.5	{ 26.8 21 0 25.3	{ 27 ⁷ / ₁₆ cents per night. \$50 per year. \$17 per year, 23 nights monthly to 12.30; \$18, moonlight schedule to 1.30. \$83 per year, 23 nights monthly to 12.30; \$87, moonlight schedule to 1.30. 34 cents per night.
{ Suburban (Revere), . Taunton, . Union (Franklin), . United (Springfield), .	{ 389 98 40 6 41 20 120 547	{ 25 1,200 25 65 1,200 25 32 1,200	{ 389 94 40 - 39 20 - 520	{ 5.1 7.2 4.4 10.7 10.7	{ 26.0 26.9 22.6 30.4 30.4	{ \$15 per year. No charge for 65 c. p. lamps. \$75 per year. \$24 per year. \$17.82 per year. \$75 per year. \$20 per year. \$70 per year. 23 cents per night. \$75 per year for 40 lights, \$60 each for all over 40. \$82.50 per year. First 59 lights \$82 each per year; all over 59 lights \$75 per year.
{ Uxbridge and Northbridge, Waltham, . Ware, . Webster, . Westfield, . Westborough, . Weymouth, .	{ 69 115 48 60 7 76 41 28 224 35	{ 25 2,000 1,200 1,200 1,200 2,000 32 1,200 25 1,200	{ 69 108 47 60 7 73 41 28 - 31	{ 6.0 6.8 4.4 5.4 6 6 5.3 5.5	{ 25.0 30.4 30.4 30.4 30 4 23.8 23.9	{ \$25 per year. \$75 per year. \$20 per year. \$70 per year. 23 cents per night. \$75 per year for 40 lights, \$60 each for all over 40. \$82.50 per year. First 59 lights \$82 each per year; all over 59 lights \$75 per year.

Whitman,	{	115	{	25	{	115	{	4.7	{	21.6	{	\$12.50 per year.
	{	27	{	1,200	{	27	{		{		{	\$80 per year.
Winchendon,	{	40	{	25	{	40	{	4.9	{	26.7	{	\$15 per year.
	{	25	{	1,200	{	24	{		{		{	\$75 per year.
{ Stoneham,	{	123	{	25	{	123	{		{		{	\$14 per year.
{	{	23	{	2,000	{	23	{		{		{	\$83 per year.
Woburn, { Winchester,	{	158	{	25	{	158	{	5.8	{	20.0	{	\$15 per year.
{	{	17	{	2,000	{	17	{		{		{	\$90 per year.
{ Woburn,	{	303	{	25	{	303	{		{		{	\$15 per year.
{	{	59	{	1,200	{	59	{		{		{	\$75 per year.
{	{	41	{	25	{	39	{	10.3	{	30.4	{	\$24 per year.
Worcester,	{	437	{	2,000	{	426	{		{		{	35 cents per night.

The following table shows the price charged by the several electric light companies for commercial lights on June 30, 1895 : —

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.
	RATES BY METER.				
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.		
Abington and Rockland,	-	-	1 cent,	-	Ten per cent. discount if paid before the fifteenth of the month; customers pay for wiring and renewals.
Adams,	-	1 cent,	-	-	Renewals free; wiring in stores and offices free, in dwellings at cost.
Amesbury,	-	-	-	3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year.	Wiring and all lamps at consumers' expense.
				For 16 c. p. lights for business places open 6 nights per week until 11 p. m., \$12.00; open 4 nights per week, \$9.00 per year. 10 c. p. lamps, 3 nights per week, \$7.00 per year, and \$1.00 per year additional for each additional night per week; 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and \$1.00 per year additional	

Amherst,	.	.	.	1 cent,	-	-	for each additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week. Contracts based on meter rate.	-	Dwelling-house wiring at cost; commercial wiring free; renewals at consumer's expense.
Andover,	.	.	.	-	-	-	-	-	A few lights by contract. Wiring stores, free, all other places, from \$2.50 to \$5.00 per outlet; renewals on contract lights free; customers pay for metered lights renewals. Lights are run only when street lights are used.
Athol,	.	.	.	-	-	-	\$15.00 per lamp per year for 32 c. p. lamps.	\$75.00 per lamp per year.	Customers pay for all incandescent lamps.
Attleborough,	.	.	.	-	-	-	-	8 cents per inch of carbon burned.	Customers pay for wiring and renewals.
Beverly,	.	.	.	-	-	-	16 c. p. lamps 7 nights per week, \$1.16 $\frac{2}{3}$ per month; 6 nights per week, \$1.00 each per month; five nights per week, 93 cents each per month; 4 nights per week, 87 $\frac{1}{2}$ cents each per month; 3 nights per week, 82 cents; \$10.00 per light per year.	50 cents per night.	
Blue Hill (Canton),	.	.	.	-	-	1 cent,	-	-	Open wiring \$2.00 per outlet; \$3.00 per outlet concealed. Lamp renewals, 30 cents each.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.	
	RATES BY METER.					Rates by Contract.
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Boston,	-	-	1 cent,	125 c. p. lamps for 12 months, each lamp 50 cents per day; 65 c. p. for 12 months, 30 cents per day; 32 c. p. for 12 months, 20 cents per day.	1 lamp for 12 months, 75 cents; for 6 months, 80 cents; for 3 months, 90 cents per day; 2 lamps for 12 months, each 70 cents; for 6 months, each 75 cents; for 3 months, each 85 cents per day; 3 or 4 lamps for 12 months, each 65 cents; for 6 months, each 70 cents; for 3 months, each 80 cents per day; 5 to 7 lamps for 12 months, each 60 cents; for 6 months, each 65 cents; for 3 months, each 75 cents per day; 8 or 9 lamps for 12 months, each 55 cents; for 6 months, each 60 cents; for 3 months, each 70 cents per day; 10 lamps for 12 months, each 50 cents; for 6 months, each 55 cents; for 3 months, each 65 cents per day.	Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those broken by customer.
Bridgewater,	-	1 cent,	-	\$10.00 per year for each 16 c. p. lamp.	\$70.00 per lamp per year.	Wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free to contract customers; to meter customers 65 cents per lamp.

Brookline,	-	-	-	1 cent,	Lights burning until 7.30 p.m., \$12.00 each per year; until 8.30 p.m., \$15.00 each per year; until 11.30 p.m., \$18.00.	Lights burning until 7.30 p.m., \$65.00 per year; until 8.30 p.m., \$75.00 per year; until 9.30 p.m., \$85.00 per year; until 11.30 p.m., \$100.00 per year; all night, 40 cents per night.	Lamps free to contract customers only.
Cambridge,	16½ cents,	1 cent,	-	-	-	To 9 o'clock, 6 nights per week, \$84.00 per year; to 12 o'clock, 6 nights per week, \$100.00 per year; to 12 o'clock every night, \$120.00 per lamp per year.	Consumers pay for lamps and wiring. Fifteen per cent. discount from meter rates on bills paid before the 15th of the month.
Central, Mass. (Palmer),	-	-	-	-	10 c. p. lamp to 9 o'clock, burning 4 nights per week, \$5.00; 16 c. p. to 9 o'clock, burning 4 nights per week, \$8.00; 20 c. p. to 9 o'clock, burning 4 nights per week, \$9.00 per year.	Lamps guaranteed to burn 600 hours; 35 cents for renewals. Wiring at cost.	
Charlestown,	-	-	-	-	50 cents per night per group of 8, 16 c. p. lamps running an average of about 6 hours per night.	50 cents per night per light.	Lamp renewals free.
Chelsea,	-	-	-	1 cent,	16 c. p. lamps, \$1.25 each per month for stores.	40 cents per lamp per night until 12 p.m., 25 cents until 6.30 p.m.	First lamp free; renewals 25 cents each.
Clinton,	-	-	-	1½ cents,	\$1.00 per light per month.	One light, \$8.33 per month; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each.	Wiring at cost; renewals free.
Coliasset,	-	-	-	-	Special contract rates for each customer.	-	Customers pay for renewals.
Cottage City,	-	-	-	-	-	Single lights, \$50.00 per season of 92 days. 2 lights, \$45.00 each; 4 or more, \$40.00 each.	-

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Dedham, . . .	20 cents, .	-	-	Contracts based on \$10.00 per lamp per year burning until 10 p.m.	\$70.00 per year per lamp.	Customers pay for renewals.
Edison (Boston), . .	-	-	1 cent, .	-	2,000 c. p., 12 cents per lamp per hour; 1,200 c. p., 9 cents per hour; 600 c. p., 5 cents per hour.	Lamp renewals free.
Edison (Brockton), .	25 cents, .	-	1½ cents, .	-	Three nights per week, each lamp \$8.00 per month; 4 nights, \$9.00; 7 nights, \$10.00.	Lamp renewals free. When bills are more than \$2.00 per month, rate is 20 cents per kilowatt hour by meter.
Edison (Fall River), .	-	-	1 cent, .	-	-	Inside wiring at net cost; renewals free.
Fall River, . . .	20 cents, .	-	-	-	First 3 lights, \$7.00 each per month; next 4 lights, \$6.00 each per month; each succeeding light, \$5.00.	Lamp renewals free.
Fitchburg, . . .	20 cents, .	-	-	\$1.50 per month, for each 16 c. p. lamp.	One light, 3 nights, per week \$8.00 per month; 2 or more lights, 3 nights, \$7.00 per month each; 1 light, 6 or 7 nights per week, \$10.00 per month; 2 or more lights, 6 or 7 nights, \$9.00 per month each.	Wiring free; customers pay for lamps and renewals.
Frammingham, . . .	-	-	-	Every night, \$1.00 per lamp per month; 6 nights per week, 90 cents.	Every night, \$8.00 per lamp per month; 3 nights per week, \$6.00 for first, \$5.00 for each additional lamp.	No free wiring; renewals free.

Franklin Falls),	(Turner's .	.	.	.	Wiring and renewals free.
	-	-	-	-	
Gardner,	25 cents. 50 cents for shops and factories.	-	-	<p>Four nights in the week to 9 p.m., \$7.00 per year; 6 nights in the week to 11 p.m., \$10.00; 7 nights, \$11.00 per lamp.</p> <p>Stores, \$7.50, \$9.50 or \$10.50 per lamp per year, for 4, 5 or 6 nights per week.</p>	<p>Incandescent lamp renewals free to meter customers, at cost to others. Wiring at customer's expense. Discount from regular rates on arcs and incandescents of 10 per cent, if paid before the 10th of the month.</p> <p>Wiring at cost; renewals free to contract customers; to meter customers at cost.</p>
Gloucester,	18 cents,	-	-	<p>\$1.00 per month for each 16 c. p. lamp.</p>	<p>Customers charged for wiring and lamps.</p> <p>Customers charged for wiring and lamps.</p> <p>Lamp renewals free to meter customers, at cost to contract customers.</p> <p>Wiring at cost.</p> <p>Wiring at cost; renewals free.</p> <p>Arc wiring free; incandescent renewals at cost.</p>
Grafton,	-	1 cent,	-	<p>\$10.00 per year for each 16 c. p. lamp.</p>	
Great Barrington,	-	1 cent,	-	<p>Over 400 ampere hours per month, the rate is $\frac{3}{4}$ cent.</p>	
Greenfield,	-	-	1 cent,	-	
Haverhill,	20 cents,	-	-	-	
Holyoke,	-	-	14 cents,	-	

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Hudson,	.	.	1 cent,	\$1.00 per lamp per month.	\$6.25 per lamp per month burning until 10 p.m.	Customers charged for wiring and renewals. No free wiring; customers pay for lamps. Discount for incandescent lights by meter only, 5 per cent. on monthly bills under \$5.00 and 10 per cent. on other bills if paid by the 15th of the month. Wiring charged; lamps free. Wiring and renewals at customer's expense. Renewals at customer's expense. Wiring at cost.
Hyde Park,	.	.	-	\$10.00 each lamp per year running until 10 p.m.	\$70.00 per lamp per year.	
Lawrence,	.	.	1 cent,	-	Two nights per week, May to September, \$5.50, balance of the year, \$6.00 per lamp per month; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00.	
Lee,	.	.	-	75 cents per lamp per month.	-	Wiring and renewals at customer's expense. Renewals at customer's expense. Wiring at cost.
Leominster,	.	.	-	Lights running until 10 o'clock, \$10.00 per year; until 12 o'clock, \$12.00; all night, \$18.00 per lamp.	\$72.00 per lamp per year, 7 nights per week, until 11 p.m. \$50.00 per year, 3 nights, until 11 p.m.	
Lexington,	.	.	-	-	-	
						Wiring and renewals at customer's expense. Discounts on metered lights: On monthly bills of \$10.00 or less, 10 per cent.; over \$10.00 and less than \$20.00, 15 per cent.; \$20.00 and up to \$30.00, 20 per cent.;

Lowell,	12 cents,	-	-	\$1.00 per lamp per month. \$10.00 per lamp per month, burned every night; 50 cents per lamp per night, burned 3 or 4 nights per week; on yearly contracts from \$8.44 to \$7.00 per lamp per month, graded according to number of lamps and nights burned. One light six nights per week to 11 p.m., 1 night to 12 p.m., \$10.00 per month; 5 nights, \$9.00; 1 night to 11 p.m., 4 nights to 6.30 p.m. and 1 night to 12 p.m., \$7.00 per month. \$10.00 per month for single light, \$8.33 $\frac{1}{3}$ per lamp for 2 lights. Special rates for larger numbers according to hours named.	Renewals at customer's expense.	\$30.00 and over, 25 per cent. Renewals at customer's expense.
Lynn,	18 cents; 16 cents to large consumers.	-	-	\$1.00 to \$1.25 per lamp per month.	Renewals free, on contract lights only.	Renewals free, on contract lights only.
Malden,	25 cents,	-	-	\$1.00 per lamp per month for 16 c. p. lamps; all night \$1.50 per month; special reduced rates where many lights are used.	Lamps and renewals for contract lights free. For metered lights no free renewals. Twenty per cent. discount on bills paid before 15th of current month.	Lamps and renewals for contract lights free. For metered lights no free renewals. Twenty per cent. discount on bills paid before 15th of current month.
Marlborough,	25 cents,	-	-	16 c. p. lamps in stores closing 3 nights a week at 6 p.m., \$10.00 per light per year; 6 nights per week burning until 9 p.m., \$12.00; until 11 p.m., \$13.50; until 12 p.m., \$15.00 per lamp per year.	Burning every night, 1 light, \$8.50 per month; 2 or more, \$7.50 each; 3 nights per week, 1 light, \$7.50 per month; 2 or more lights, \$5.00 each.	Wiring at cost and renewals free.
Milford,	25 cents,	-	-	-	Outside use, 6 or 7 nights per week, April to October, \$6.67 per lamp per month; October to April, \$10.00. Inside use, April to October, 1 lamp 6 or 7 nights per week, \$8.00 per month; 2 lamps 6	Wiring and renewals at customer's expense. On monthly bills for from 20 to 30 kilowatt-hours, 24 cents per kilowatt-hour, for 30 to 40 kilowatt-hours, 23 cents; 40 to 50

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.	
	RATES BY METER.					
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Milford — <i>Con.</i> ,	-	-	-	-	or 7 nights per week, \$14.50; 3 lamps 6 or 7 nights per week, \$20.50; 4 lamps 6 or 7 nights per week, \$25.50 per month. From October to April, 6 or 7 nights per week, 1 lamp, \$12.00; 2 lamps, \$21.50; 3 lamps, \$30.50; 4 lamps, \$38.50 per month.	kilowatt-hours, 22 cents; over 50 kilowatt-hours, 21 cents.
Millbury,	20 cents,	-	-	Running until 10 P.M., \$10.00 per lamp per year.	-	Wiring and lamps at cus- tomer's expense.
Milton,	20 cents,	-	-	One cent per 16 c. p. lamp hour.	-	Wiring and renewals at customer's expense.
Nantucket,	-	-	-	\$10.00 per 16 c. p. lamp per year.	\$100.00 per light per year.	Wiring at cost; lamps free.
Natick,	-	-	-	First three lamps, \$1 20 per month each; second three, \$1.00; third three, 80 cents; fourth three, 60 cents; addi- tional lamps, 50 cents each.	First light, \$8.00; 2d light, \$7.00; 3d light \$6.00 per light per month.	Wiring at cost; renewals free.
New Bedford,	-	1 cent,	1 cent,	-	Various contracts on the basis of 5 cents per hour, and rent of lamp at \$5.00 to \$10.00 per year.	Discounts, bills \$8.00 per month and under, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. for prompt payment. Wiring at cost. Lamps and renewals free.

Newburyport,	.	.	.	Series incandescent lights, 65 c. p. 4 to 7 nights per week, 1 light, \$5.00 per month; 2 lights, \$4.75 each; 3 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. One to 3 nights per week, 1 light, \$3.50 per month; 2 lights, \$3.37½ each; 3 lights, \$3.25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2.83½ each. Direct current incandescent, 20 c. p. lamps, 4 to 7 nights per week, \$1.25 each per month; 1 to 3 nights per week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2.00 each per month; 1 to 3 nights per week, \$1.60.	Four to 7 nights per week, 1 light, \$10.00 per month; 2 lights, \$9.00 each; 3 or more, \$8.00 each; 1 to 3 nights per week, 1 light, \$7.00 per month; 2 lights \$6.25 each; 3 or more, \$5.67 each.	Eight per cent. discount from these prices for incandescent lights, and a further discount of 5 per cent. on all bills paid before the 10th of the month. Renewals at consumers' expense.
Newton,	.	25 cents,	.		25 cents per 1,000 watt hours.	20 per cent. discount if paid on or before the 20th of month. Renewals at customer's expense.
North Adams,	.	20 cents,	.	\$12.00 per lamp per year for 6 nights per week; \$10.00 for 4 nights per week; \$9.00 for 3 nights per week.	Single lamp, 40 cents per night; 2 lamps, 30 cents each; 3 or more at 25 cents each.	Renewals free. Rates on monthly bills for 50 to 100 kilowatt hours, 17½ cents per kilowatt hour; over 100 kilowatt hours, 15 cents.
Northampton,	.	20 cents,	1 cent,	16 c. p. lamps used 2 nights per week until 10 p.m. and 4 nights until 6 p.m., \$8.00 each per year; 6 nights until 9 p.m., \$10.00; until 10 p.m., \$12.00; until 11 p.m., \$14.00; until mid-	\$75.00 per light per year burning every night till 10 p.m.; \$100.00 till midnight; \$60.00 per light for two nights a week till 10 p.m.	Lamps on meter at consumers' cost; other lamp renewals free.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.	
	RATES BY METER.					Rates by Contract.
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Northampton — <i>Con.</i>	-	-	-	<p>Rates by Contract.</p> <p>night, \$16.00; 7 nights until 10 P.M., \$13.00; until 11 P.M., \$15.00; until mid-night, \$17.00; all night, \$20.00. 10 c. p. lamps used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$7.00 each per year; 6 nights until 9 P.M., \$8.00; until 10 P.M., \$9.00; until 11 P.M., \$10.00; until mid-night, \$12.00; 7 nights until 10 P.M., \$10.00; until 11 P.M., \$11.00; until mid-night, \$13.00; all night, \$15.00. 20 c. p. lamps used 2 nights per week until 10 P.M., and 4 nights until 6 P.M., \$10.00 each per year; 6 nights until 9 P.M., \$12.00; until 10 P.M., \$15.00; until 11 P.M., \$18.00; until mid-night, \$20.00; 7 nights until 10 P.M., \$16.00; until 11 P.M., \$20.00; until mid-night, \$21.00; all night, \$25.00. 25 per cent. added to these rates when less than 3 lights are used.</p>	Rates by Contract.	

Orange,	17 to 20 cents.	-	62½ cents to \$1 per lamp per month by contract, according to number of hours used per week and number of lamps.	-
Pittsfield,	-	1.2 cents, .	-	-
Plymouth,	20 cents, .	-	Burning 4 nights per week 80 cents per lamp per month; 6 nights per week, 90 cents per month; these rates for 16 c. p. lamps.	-
Quincy,	-	1 cent,	-	-
Rawson (Leicester),	20 cents, .	-	Burning until 10 p.m., \$10 per lamp per year.	-
<div> <div>A charge for renewals and wiring.</div> <div>Customers pay for wiring and renewals. Rate of monthly bills of from 250 to 500 am pere hours, 1.1 cents per am pere hour; 500 to 1,500, 1 cent; 1,500 to 2,500, 0.9 cent; 2,500 to 3,500, 0.8 cent; 3,500 or more, 0.7 cent. 5 per cent. discount on bills paid on or before the fifteenth of the month.</div> </div>				
<div> <div>Wiring and renewals at cost.</div> <div>Renewals at customer's expense.</div> <div>Renewals at customer's expense.</div> </div>				

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.
	RATES BY METER.				
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.		
Salem,	20 cents, .	-	-	\$11.50 per lamp per month for 7 nights per week till 11 o'clock; \$10.00 per month for 6 nights till 11 o'clock; \$8.50 for 1 night till 11 o'clock, 2 till 10.30 and 3 nights per week till 6.30. \$75.00 to \$120.00 per year.	Renewals free, except broken lamps. Wiring at cost. For arc lamps 5 per cent. and for incandescent lights 25 per cent. discount for prompt payment. Renewals at customer's expense. Discount on incandescent light bills of 10 per cent. for payment before the fifteenth of the month.
Somerville,	20 cents, .	-	-	-	Meter lamps at customer's expense; contract lamps free. Wiring at cost. 5 per cent. discount on meter bills paid within 15 days. Wiring and renewals at cost.
Southbridge,	-	-	-	\$10.00 per lamp per year for 9 lamps or less; for 10 lights or more, 10 per cent. less. 6 nights per week till 6.30 P.M.; \$6.00 per lamp per year; till 6.30 P.M. ordinarily and till 10 P.M., 2 nights per week, \$7.20; till 6.30 P.M. ordinarily and till 10 P.M., 3 nights per week, \$7.80; till 6.30 P.M. ordinarily and till 10 P.M., 4 nights per week, \$8.40; till 9 P.M., 6 nights per week, \$8.40; till 10 P.M., 6 nights per week, \$10.00; till 11 P.M., 6 nights, \$11.00. Prices	-
South Hadley Falls,	20 cents, .	-	-		

Stoughton, Suburban (Revere),	20 cents,	-	-	By contract, \$10 00 per year burning until 10 p.m.; until 12.30 A.M., \$12.00; until daylight, \$18.00 per lamp.	\$60.00 per light per year. \$80.00 per lamp per year. Summer rates, 55 cents per night per light.	Renewals paid by custom- ers. Thirty-five cents per kilowatt hour to summer customers. Renewals free. No wiring.
Suburban (Boston),	20 cents,	-	-		For all day lights, 2,000 c. p., 75 cents per day; for lights dark to midnight, 1 to 5 lights 50 cents per light per night; 6 to 10 lights, 45 cents each; 10 lights or more, 35 cents each. \$7.00 per lamp per month every night till 10.30 p.m.; \$3.50 per month for 3 nights per week.	Discount about 10 per cent. on 15 lights or more. Wiring at cost; renewals free except meter cus- tomers.
Taunton,	-	-	1 cent,	\$1.00 per light per month.	Single lamp burning 4 nights per week till 10 p.m., \$60.00 per year; till 12 p.m., \$75.00; every night till 10 p.m., \$75.00 per year; till 12 p.m., \$90.00.	Wiring and renewals at customer's expense.
Union (Franklin),	20 cents,	-	-	16 c. p. lamps, every night till 10 p.m., \$16.00 per lamp per year; till 12 p.m., \$12.00; till daylight, \$18.00; 20 c. p. lamps till 10 p.m., \$12.00 per year; till 12 p.m., \$15.00; till daylight, \$21.00. Above 20 c. p., special rates.		
United (Springfield),	-	1½ cents,	-		Forty cents per light per night.	Monthly discounts on 500 ampere hours, 20 per cent.; on 1,000, 30 per cent.; on 2,000, 33½ per cent.; on 4,000, 40 per cent. Renewals free when monthly bills aver- age 50 cents per lamp in- stalled.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Uxbridge and North- bridge.	-	-	1 cent,	\$10.00 per lamp per year.	-	Customers pay for wiring and renewals.
Waltham,	-	-	1 1/4 cents,	For 16 c. p. lamps per month, 4 nights per week, \$1.25 each; 5 nights, \$1.30; 6 nights, \$1.35. All night lighting, \$2.00 per lamp per month.	Six or 7 nights per week till 12 p.m., 1 light, \$12.50 per month; 2 lights, \$11.87 1/2; 3 lights, \$11.25; 4 lights, \$10.62 1/2; 5 lights, \$10.00 each; 4 or 5 nights per week, 1 light, \$10.00; 2 lights, \$9.50; 3 lights, \$9.00; 4 lights, \$8.50; 5 lights, \$8.00 each.	Discounts for payment on or before 15th of month, on arc lights and incandescent lights by meter 20 per cent.; on all-night contract incandescent lights 25 per cent.; on other incandescent lights by contract 35 cents per lamp per month. Lamp renewals at expense of consumer.
Ware,	20 cents,	-	-	Three nights per week to 9.30 p.m., \$8.00 per lamp per year; 6 nights per week to 11 p.m., \$12.00 per year. \$10 per year for each 20 c. p. lamp.	Three nights a week to 10.30 p.m., \$50.00 per light per year; 6 nights a week to 11 p.m., \$75.00. Burning 6 nights per week, \$80.00 per lamp per year; 4 nights, \$70.00.	Wiring at cost; renewals at one-half cost.
Webster,	20 cents,	-	-			Discounts on arc lights, 2 lights, 10 per cent.; 3 lights, 15 per cent.; 5 or more, 20 per cent. On incandescent lights, 5 lights, 5 per cent.; 10 lights or more, 10 per cent. Wiring at cost; renewals free for contract lights.

Westborough,	•	20 cents,	•	•	\$7.50 per light per year.	-
Westford,	•	-	•	•	For one 16 c. p. lamp every night until 11 p.m., \$1.25 per month; every night except Sunday until 11 p.m., \$1.15; 5 nights until 9 p.m., 1 night until 11 p.m., \$1.00; 4 nights until 8 p.m., 2 nights until 11 p.m., 85 cents; 3 nights until 6 p.m., 2 nights until 9 p.m., 1 night until 11 p.m., 70 cents per month; 10 c. p. lamps, 25 per cent. less than above rates; 20 c. p. lamps, 20 per cent. more than above rates.	-
Weymouth,	•	-	•	•	\$3.00, \$6.00 and \$10.00 for each 16 c. p. lamp per year.	-
Whitman,	•	-	•	•	16 c. p., until 10 p.m., \$10.00 per lamp per year; until midnight, \$12.00.	-
Winchendon,	•	20 cents,	•	•	-	-
Woburn,	•	20 cents,	•	•	Six or 7 nights per week, \$12.00 per lamp per year; 5 nights, \$11.00; 4 nights or less, \$10.00.	-
Worcester,	•	20 cents,	•	1 cent,	Burning until 9 p.m., \$1.00 per lamp per month; until 10 30 p.m., \$1.50 per month; until 12 p.m., \$1.75 per month; all night, \$2.00 per month.	-

CASES PENDING BEFORE THE BOARD.

Appeal of the Edison Electric Illuminating Company of Boston from a decision of the mayor and aldermen of Boston, granting permission to the Quincy Market Cold Storage Company to use overhead electric wires.

Petition of consumers of Jamaica Plain Gas Light Company for a reduction in the price of gas.

Appeal of the Edison Electric Illuminating Company of Boston from a decision of the board of aldermen of Boston, granting permission to J. H. H. and T. W. Carter to lay electric wires under Spring Lane.

Petition of Boston Electric Light Company for approval of an issue of new bonds.

Petition of consumers of Malden and Melrose Gas Light Company for a reduction in price of gas.

Petition of Dorchester Gas Light Company for approval of an issue of new stock.

Petition of Natick Gas and Electric Company for approval of an issue of new bonds.

Petition of selectmen of Plymouth for a reduction in price and improvement in quality of the lights supplied by the Plymouth Electric Light Company.

Petition of Blackstone Electric Light Company for approval of an issue of stock.

Petition of Martha's Vineyard Electric Light and Power Company for approval of an issue of stock and of bonds.

Appeals of Bay State Gas Company, South Boston Gas Light Company, Roxbury Gas Light Company and Boston Gas Light Company from an order of the board of aldermen of Boston, passed Dec. 3, 1894, in favor of Brookline Gas Light Company.

Respectfully submitted,

FORREST E. BARKER.
MORRIS SCHAFF.
CHARLES H. GIFFORD.

APPENDICES.

APPENDIX A.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1895.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND, THE ELECTRIC LIGHT AND POWER COMPANY OF.

ASSETS.

Real estate,	\$23,568 42
Steam plant,	33,875 60
Electric plant,	30,563 44
Electric lines,	24,443 70
Meters,	4,030 27
Transformers,	385 72
Due for light and power,	2,816 71
Fuel on hand,	835 25
Carbons on hand,	69 97
Oil and waste on hand,	43 89
Horses, wagons, etc.,	381 70
Sundry accounts due the company,	156 18
Office furniture,	290 89
Cash on hand,	8,698 09
Total assets, as per books of the company,	<u>\$130,159 83</u>

LIABILITIES.

Capital stock,	\$71,700 00
Notes payable,	50,000 00
Total liabilities, as per books of the company,	<u>\$121,700 00</u>
Profit and loss balance,	8,459 83
	<u>\$130,159 83</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$21,048 23	
Income from sale of light and power,		\$31,872 83
Balance to profit and loss,	10,824 60	
	<u>\$31,872 83</u>	<u>\$31,872 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$3,923 14
Balance of manufacturing account,		10,824 60
Interest paid,	\$2,675 41	
Dividends declared,	3,112 50	
Depreciation,	500 00	
Balance June 30, 1895,	8,459 83	
	<u>\$14,747 74</u>	<u>\$14,747 74</u>

ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$4,094 48
Steam plant,	11,815 31
Electric plant,	6,819 96
Electric lines, meters, transformers and arc lamps,	9,541 90
Incandescent installation,	1,706 51
Due for electric light and power,	1,437 38
Fuel on hand,	440 00
Carbons on hand,	40 00
Oil and waste on hand,	33 00
Incandescent lamps on hand,	22 50
Globes on hand,	6 50
Other materials on hand,	225 50

Total assets, as per books of the company, \$36,183 04

LIABILITIES.

Capital stock,	\$8,500 00
Notes payable,	9,501 28
Unpaid bills,	17,998 72
Amounts due from the company, not included above,	68 71

Total liabilities, as per books of the company, \$36,068 71
Profit and loss balance, 114 33

\$36,183 04

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$10,275 98	
Income from sale of light and power,		\$9,312 03
Balance to profit and loss,		963 95
	<u>\$10,275 98</u>	<u>\$10,275 98</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$1,224 66
Balance of manufacturing account,	\$963 95	
Interest paid,	146 38	
Balance June 30, 1895,	114 33	
	<u>\$1,224 66</u>	<u>\$1,224 66</u>

ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$20,626 01
Machinery and manufacturing appliances,	6,000 00
Street mains,	47 48
Meters,	1,450 74
Due for gas,	396 43
Gas coal on hand,	45 00
Coke on hand,	50 00
Tar on hand,	52 50

Stoves on hand,	\$57 00
Sundry accounts due the company,	5,693 46
Office furniture,	230 00
Cash on hand,	45 37
Investments,	94 73

Total assets, as per books of the company, \$34,788 72

LIABILITIES.

Capital stock,	\$17,300 00
Unpaid bills,	29 76

Total liabilities, as per books of the company, \$17,329 76

Profit and loss balance,	17,458 96
	<u>\$34,788 72</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,204 46	
Income from sale of gas,		\$8,870 55
residuals,		935 86
Balance to profit and loss,	2,601 95	
	<u>\$9,806 41</u>	<u>\$9,806 41</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$19,581 80
Balance of manufacturing account,		2,601 95
Rents,		72 00
Dividends declared,	\$2,651 42	
Depreciation,	2,107 15	
Other items,	38 22	
Balance June 30, 1895,	17,458 96	
	<u>\$22,255 75</u>	<u>\$22,255 75</u>

AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,218 12
Steam plant,	13,839 37
Electric plant,	19,519 57
Electric lines,	8,757 84
Meters,	619 20
Due for electric light and power,	3,159 39
Fuel on hand,	607 20
Carbons on hand,	85 45
Oil and waste on hand,	43 59
Incandescent lamps on hand,	4 50
Globes on hand,	18 92
Other materials on hand,	136 29
Electric fixtures on hand,	266 40
Unexpired insurance,	425 75
Sundry accounts due the company,	412 00
Office furniture,	151 55
Cash on hand,	302 54
Notes receivable,	1,902 84
Investments,	46,591 24

Total assets, as per books of the company, \$108,061 76

LIABILITIES.

Capital stock,	\$50,300 00
Notes payable,	51,212 00
Unpaid bills,	1,293 00
Unpaid dividends,	628 75
Total liabilities, as per books of the company,	\$103,433 75
Profit and loss balance,	4,628 01
	<u>\$108,061 76</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$12,560 01	
Income from sale of light and power,		\$19,502 04
other sources,		67 75
Balance to profit and loss,	7,009 78	
	<u>\$19,569 79</u>	<u>\$19,569 79</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$5,286 12
Balance of manufacturing account,		7,009 78
Mill income,		3,470 19
Other items of income,		751 31
Interest paid,	\$1,361 09	
Dividends declared,	2,515 00	
Depreciation,	2,500 00	
Mill expenses,	4,403 22	
Other items,	1,110 08	
Balance June 30, 1895,	4,628 01	
	<u>\$16,517 40</u>	<u>\$16,517 40</u>

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$4,875 98
Machinery and manufacturing appliances,	40,255 50
Street mains,	16,595 72
Meters,	1,663 31
Due for gas,	837 25
Enrichers on hand,	278 83
Purifying materials on hand,	13 45
Stoves on hand,	10 20
Gas fixtures on hand,	36 18
Office furniture,	80 00
Cash on hand,	5,662 66
Total assets, as per books of the company,	<u>\$70,309 08</u>

LIABILITIES.

Capital stock,	\$60,000 00
Unpaid dividends,	113 75
Total liabilities, as per books of the company,	<u>\$60,113 75</u>
Profit and loss balance,	10,195 33
	<u>\$70,309 08</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,146 96	
Income from sale of gas,		\$9,191 78
other sources,		4 46
Balance to profit and loss,	3,049 28	
	<u>\$9,196 24</u>	<u>\$9,196 24</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$8,646 05
Balance of manufacturing account,		3,049 28
Dividends declared,	\$1,500 00	
Balance June 30, 1895,	10,195 33	
	<u>\$11,695 33</u>	<u>\$11,695 33</u>

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$635 85
Machinery and manufacturing appliances (gas),	7,991 32
Street mains (gas),	6,725 94
Meters (gas),	1,604 60
Due for gas,	553 43
Coke on hand,	25 00
Enrichers on hand,	276 50
Other gas materials on hand,	68 18
Real estate (electric),	1,168 90
Steam plant (electric),	9,603 72
Electric plant,	7,686 23
Electric lines,	12,716 55
Meters (electric),	2,456 91
Transformers,	2,827 16
Arc lamps,	1,084 19
Due for electric light and power,	885 74
Fuel on hand (electric),	93 50
Carbons on hand,	13 05
Oil and waste on hand,	65 90
Incandescent lamps on hand,	140 55
Globes on hand,	8 40
Other electric materials on hand,	984 81
Sundry accounts due the company,	304 10
Office furniture,	145 31
Cash on hand,	2,469 44
Unexpired insurance,	223 97
Total assets, as per books of the company,	<u>\$60,759 25</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	18,500 00
Unpaid bills,	944 56
Interest due but not paid,	462 50
Total liabilities, as per books of the company,	<u>\$44,907 06</u>
Profit and loss balance,	15,852 19
	<u>\$60,759 25</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,419 30	
{ electric,	5,127 13	
Income from sale of gas,		\$4,379 47
sale of electric light and power,		8,860 93
other sources, electric,		132 10
Balance to profit and loss, { gas,	1,960 17	
{ electric,	3,865 90	
	<hr/>	<hr/>
	\$13,372 50	\$13,372 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$15,368 35
Balance of gas manufacturing account,		1,960 17
Balance of electric manufacturing account, . . .		3,865 90
Other items of income,		267 25
Interest paid,	\$938 00	
Dividends declared,	500 00	
Construction charged off,	4,171 48	
Balance June 30, 1895,	15,852 19	
	<hr/>	<hr/>
	\$21,461 67	\$21,461 67

ANDOVER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,414 01
Steam plant,	12,550 29
Electric plant,	17,514 27
Electric lines, meters, transformers and arc lamps,	16,611 38
Due for electric light and power,	1,047 17
Fuel on hand,	66 30
Carbons on hand,	147 50
Oil and waste on hand,	52 50
Incandescent lamps on hand,	152 00
Other materials on hand,	287 70
Horses, wagons, etc.,	146 00
Sundry accounts due the company,	400 94
Office furniture,	135 40
Cash on hand,	74 63
Unexpired insurance,	192 64

Total assets, as per books of the company,	\$61,792 73
Profit and loss balance,	1,232 87
	<hr/>
	\$63,025 60

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	22,000 00
Notes payable,	7,275 00
Unpaid bills,	3,045 93
Interest due but not paid,	704 67

Total liabilities, as per books of the company,	\$63,025 60
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,193 48	
Income from sale of light and power,		\$10,820 13
Balance to profit and loss,	1,626 65	
	<u>\$10,820 13</u>	<u>\$10,820 13</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,	\$2,102 58	
Balance of manufacturing account,		\$1,626 65
Rents,		300 00
Jobbing account,		646 58
Interest paid,	1,678 52	
Other items,	25 00	
Balance June 30, 1895,		1,232 87
	<u>\$3,806 10</u>	<u>\$3,806 10</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,000 00
Machinery and manufacturing appliances,	35,000 00
Street mains,	34,000 00
Due for gas,	3,169 45
Gas coal on hand,	946 80
Cash on hand,	4,755 80
Total assets, as per books of the company,	<u>\$78,872 05</u>

LIABILITIES.

Capital stock,	\$70,000 00
Unpaid dividends,	834 00
Total liabilities, as per books of the company,	<u>\$70,834 00</u>
Profit and loss balance,	8,038 05
	<u>\$78,872 05</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$13,121 35	
Income from sale of gas,		\$15,446 85
residuals,		995 25
other sources,		69 00
Balance to profit and loss,	3,389 75	
	<u>\$16,511 10</u>	<u>\$16,511 10</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$7,798 30
Balance of manufacturing account,		3,389 75
Dividends declared,	\$2,800 00	
Depreciation,	350 00	
Balance June 30, 1895,	8,038 05	
	<u>\$11,188 05</u>	<u>\$11,188 05</u>

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	26,417 49
Street mains (gas),	17,076 28
Due for gas,	606 62
Enrichers on hand,	135 00
Other gas materials on hand,	75 00
Stoves on hand,	158 46
Steam plant (electric),	3,075 36
Electric plant,	26,895 24
Electric lines,	2,546 55
Due for electric light and power,	720 89
Carbons on hand,	24 00
Oil and waste on hand,	30 00
Other electric materials on hand,	150 00
Sundry accounts due the company,	125 14
Cash on hand,	597 23
Total assets, as per books of the company,	<u>\$87,133 26</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	25,000 00
Notes payable,	19,408 47
Unpaid bills,	12,866 71
Total liabilities, as per books of the company,	<u>\$82,275 18</u>
Profit and loss balance,	4,858 08
	<u>\$87,133 26</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$6,215 63	
{ electric,	5,840 74	
Income from sale of gas,		\$8,430 71
sale of electric light and power,		7,088 04
Balance to profit and loss, { gas,	2,215 08	
{ electric,	1,247 30	
	<u>\$15,518 75</u>	<u>\$15,518 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$3,570 83
Balance of gas manufacturing account,		2,215 08
Balance of electric manufacturing account,		1,247 30
Interest paid,	\$2,075 13	
Depreciation,	100 00	
Balance June 30, 1895,	4,858 08	
	<u>\$7,033 21</u>	<u>\$7,033 21</u>

ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,419 70
Machinery and manufacturing appliances,	26,483 31
Street mains,	13,843 58
Meters,	2,712 35
Due for gas,	2,667 42
Gas coal on hand,	3,984 75
Coke on hand,	144 00
Tar on hand,	461 50
Purifying materials on hand,	300 70
Other materials on hand,	384 33
Stoves on hand,	73 10
Gas fixtures on hand,	139 52
Sundry accounts due the company,	515 67
Office furniture,	355 00
Cash on hand,	325 36

Total assets, as per books of the company,	\$65,810 29
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LIABILITIES.

Capital stock,	\$46,400 00
Notes payable,	2,000 00

Total liabilities, as per books of the company,	\$48,400 00
Profit and loss balance,	17,410 29
	<u>\$65,810 29</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,721 00	
Income from sale of gas,		\$19,028 88
residuals,		1,938 96
other sources,		2 40
Balance to profit and loss,	9,249 24	
	<u>\$20,970 24</u>	<u>\$20,970 24</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$18,806 88
Balance of manufacturing account,		9,249 24
Interest received,		42 57
Other items of income,		10 48
Dividends declared,	\$5,568 00	
Construction charged off,	4,994 30	
Other items,	136 58	
Balance June 30, 1895,	17,410 29	
	<u>\$28,109 17</u>	<u>\$28,109 17</u>

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$15,000 00
Steam plant,	27,157 41
Electric plant,	5,000 00
Electric lines,	21,000 00
Meters,	885 85
Transformers,	1,243 25
Arc lamps,	305 00
Due for light and power,	476 56
Fuel on hand,	101 25
Carbons on hand,	16 00
Incandescent lamps on hand,	857 05
Globes on hand,	30 50
Other materials on hand,	400 00
Motors on hand,	860 00
Electric fixtures on hand, tools and implements,	334 09
Sundry accounts due the company,	45 50
Office furniture,	100 00
Cash on hand,	86
Total assets, as per books of the company,	\$73,813 32
Profit and loss balance,	3,344 59
	<u>\$77,157 91</u>

LIABILITIES.	
Capital stock,	\$65,000 00
Notes payable,	10,000 00
Unpaid bills,	2,157 91
Total liabilities, as per books of the company,	<u>\$77,157 91</u>

MANUFACTURING ACCOUNT.

(From Oct. 15, 1894.)

	Dr.	Cr.
Operating expenses,	\$8,063 12	
Income from sale of light and power,		\$4,618 35
Balance to profit and loss,		3,444 77
	<u>\$8,063 12</u>	<u>\$8,063 12</u>

PROFIT AND LOSS ACCOUNT.

(From Oct. 15, 1894.)

	Dr.	Cr.
Balance of manufacturing account,	\$3,444 77	
Rents,		\$160 00
Other items of income,		161 01
Interest paid,	220 83	
Balance June 30, 1895,		3,344 59
	<u>\$3,665 60</u>	<u>\$3,665 60</u>

BAY STATE GAS COMPANY.

ASSETS.	
Real estate,	} \$1,956,465 18
Machinery and manufacturing appliances,	
Street mains,	
Meters,	659 75

Due for gas,	\$126 00
Gas coal on hand,	8,075 53
Tar on hand,	638 95
Enrichers on hand,	19,688 64
Purifying materials on hand,	1,224 50
Other materials on hand,	14,089 21
Gas on hand,	693 00
Horses, wagons, etc.,	1,149 50
Sundry accounts due the company,	100,642 79
Cash on hand,	1,193 73
Notes receivable,	7,400 00
Investments,	25,000 00
Works improvement,	86,779 91
Total assets, as per books of the company,	<u>\$2,223,836 69</u>

LIABILITIES.

Capital stock,	\$2,000,000 00
Unpaid bills,	70,905 61
Amounts due from the company, not included above,	<u>6,968 84</u>
Total liabilities, as per books of the company,	<u>\$2,077,874 45</u>
Profit and loss balance,	145,962 24
	<u>\$2,223,836 69</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$315,954 97	
Income from sale of gas,		\$508,267 35
residuals,		3,661 35
Balance to profit and loss,	<u>195,973 73</u>	
	<u>\$511,928 70</u>	<u>\$511,928 70</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$120,154 59
Balance of manufacturing account,		195,973 73
Interest paid,	\$166 08	
Dividends declared,	170,000 00	
Balance June 30, 1895,	<u>145,962 24</u>	
	<u>\$316,128 32</u>	<u>\$316,128 32</u>

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$23,162 55
Machinery and manufacturing appliances (gas),	8,334 19
Street mains (gas),	17,657 74
Meters (gas),	4,672 42
Due for gas,	3,568 80
Gas coal on hand,	280 00
Coke on hand,	110 00
Tar on hand,	288 00
Enrichers on hand,	18 13
Stoves on hand,	39 37

Gas fixtures on hand,	\$465 53
Real estate (electric),	17,314 11
Steam plant (electric),	17,098 67
Electric plant,	18,160 78
Electric lines,	18,434 95
Meters (electric),	616 82
Transformers,	1,435 50
Arc lamps and globes (original installation),	550 00
Due for electric light and power,	1,474 61
Carbons on hand,	30 50
Oil and waste on hand,	14 30
Incandescent lamps on hand,	7 25
Globes on hand,	6 00
Sundry accounts due the company,	449 87
Office furniture,	595 96
Cash on hand,	3,496 94
Investments,	500 00

Total assets, as per books of the company, \$138,782 99

LIABILITIES.

Capital stock,	\$92,000 00
Bonds issued,	11,800 00

Total liabilities, as per books of the company, \$103,800 00
Profit and loss balance, 34,982 99

\$138,782 99

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$10,621 64	
{ electric,	7,832 15	
Income from sale of gas,		\$16,279 14
residuals,		1,424 39
other sources (gas),		52 41
sale of electric light and power,		12,242 78
other sources (electric),		177 47
Balances to profit and loss, { gas,	7,134 30	
{ electric,	4,588 10	
	\$30,176 19	\$30,176 19

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$31,227 64
Balance of gas manufacturing account,		7,134 30
Balance of electric manufacturing account,		4,588 10
Interest received,		49 99
Rents,		99 00
Other items of income,		22 13
Interest paid,	\$745 54	
Dividends declared,	7,360 00	
Other items,	32 63	
Balance June 30, 1895,	34,982 99	
	\$43,121 16	\$43,121 16

BLUE HILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,794 03
Steam plant,	8,365 19
Electric plant,	15,467 48
Electric lines,	32,486 27
Meters,	195 75
Fuel on hand,	78 00
Carbons on hand,	35 00
Oil and waste on hand,	27 00
Incandescent lamps on hand,	48 00
Globes on hand,	5 00
Other materials on hand,	200 50
Horses, wagons, etc.,	307 50
Sundry accounts due the company,	1,351 34
Cash on hand,	46 06

Total assets, as per books of the company, \$62,407 12

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20,000 00
Notes payable,	9,327 43
Unpaid bills,	1,181 84

Total liabilities, as per books of the company, \$60,509 27

Profit and loss balance, 1,897 85

\$62,407 12

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,990 98	
Income from sale of light and power,		\$9,931 55
Balance to profit and loss,	2,940 57	
	<u>\$9,931 55</u>	<u>\$9,931 55</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$2,595 36
Balance of manufacturing account,		2,940 57
Interest paid,	\$3,638 08	
Balance June 30, 1895,	1,897 85	
	<u>\$5,535 93</u>	<u>\$5,535 93</u>

BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$556,895 03
Steam plant,	459,381 52
Electric plant,	467,214 03
Electric lines,	930,379 56

Meters,	\$20,832 03
Transformers,	55,108 70
Arc lamps,	201,115 29
Due for light and power,	38,275 61
Fuel on hand,	8,043 90
Carbons on hand,	4,012 25
Oil and waste on hand,	154 01
Incandescent lamps on hand,	1,068 73
Globes on hand,	1,423 20
Other materials on hand,	41,593 77
Motors on hand,	2,941 35
Horses, wagons, etc.,	2,800 00
Sundry accounts due the company,	46,958 90
Office furniture,	3,500 00
Cash on hand,	95,592 79
Total assets, as per books of the company,	<u>\$2,937,290 67</u>

LIABILITIES.

Capital stock,	\$1,700,000 00
Bonds issued,	577,000 00
Notes payable,	229,807 66
Unpaid bills,	46,530 07
Interest due but not paid,	11,341 62
Total liabilities, as per books of the company,	<u>\$2,564,679 35</u>
Profit and loss balance,	372,611 32
	<u>\$2,937,290 67</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$411,449 59	
Income from sale of light and power,		\$599,409 39
Balance to profit and loss,	187,959 80	
	<u>\$599,409 39</u>	<u>\$599,409 39</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$341,721 43
Balance of manufacturing account,		187,959 80
Rents,		2,603 00
Jobbing account,		8,252 98
Interest paid,	\$31,845 89	
Dividends declared,	136,000 00	
Other items,	80 00	
Balance June 30, 1895,	372,611 32	
	<u>\$540,537 21</u>	<u>\$540,537 21</u>

BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,399,005 32
Machinery and manufacturing appliances,	3,288,217 82
Street mains,	1,989,081 09
Meters,	391,607 21

Due for gas,	\$106,152 60
Gas coal on hand,	11,724 56
Coke on hand,	22 00
Tar on hand,	7,486 03
Enrichers on hand,	24,727 59
Purifying materials on hand,	433 36
Other materials on hand,	31,455 73
Stoves on hand,	72,886 02
Horses, wagons, etc.,	2,512 50
Sundry accounts due the company,	34,395 30
Office furniture,	11,522 36
Cash on hand,	72,174 47
Ammonia,	408 62
Gas on hand,	2,378 00
Work in process,	13,675 45
Total assets, as per books of the company,	<u>\$7,459,861 03</u>

LIABILITIES.

Capital stock,	\$2,500,000 00
Notes payable,	180,000 00
Unpaid bills,	117,347 45
Deposits,	10,398 50
Reserved fund,	291,007 57
Amounts due from the company, not included above,	10,000 00
Total liabilities, as per books of the company,	<u>\$3,108,753 52</u>
Profit and loss balance,	4,351,107 51
	<u>\$7,459,861 03</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$785,511 13	
Income from sale of gas,		\$1,015,397 55
residuals,		313 32
other sources,		1,044 04
Balance to profit and loss,	231,243 78	
	<u>\$1,019,754 91</u>	<u>\$1,019,754 91</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$4,347,119 00
Balance of gas manufacturing account,		231,243 78
Rents,		18,032 53
Interest paid,	\$7,787 80	
Dividends declared,	237,500 00	
Balance June 30, 1895,	4,351,107 51	
	<u>\$4,596,395 31</u>	<u>\$4,596,395 31</u>

THE BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,233 62
Steam plant,	5,629 33
Electric plant,	5,289 25
Electric lines and transformers,	13,113 06
Meters,	971 51

Arc lamps and globes,	\$2,692 26
Due for light and power,	850 19
Fuel on hand,	69 00
Carbons on hand,	32 50
Oil and waste on hand,	44 40
Incandescent lamps on hand,	31 50
Globes on hand,	67
Cash on hand,	100 78

Total assets, as per books of the company,	\$32,058 07
Profit and loss balance,	1,403 58
	<u>\$33,461 65</u>

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	15,000 00
Unpaid bills,	3,461 65
Total liabilities, as per books of the company,	<u>\$33,461 65</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,829 98	
Income from sale of light and power,		\$6,261 30
Balance to profit and loss,	1,431 32	
	<u>\$6,261 30</u>	<u>\$6,261 30</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$1,934 90	
Balance of manufacturing account,		\$1,431 32
Interest paid,	900 00	
Balance June 30, 1895,		1,403 58
	<u>\$2,834 90</u>	<u>\$2,834 90</u>

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$49,000 00
Machinery and manufacturing appliances, }	214,671 85
Street mains,	
Meters,	5,495 90
Due for gas,	5,410 84
Gas coal on hand,	3,415 00
Coke on hand,	150 00
Tar on hand,	280 00
Enrichers on hand,	331 24
Purifying materials on hand,	25 00
Other materials on hand,	2,629 62
Stoves on hand,	761 39
Gas fixtures on hand,	167 38
Gas on hand,	54 34
Lamps on hand,	2,238 58
Horses, wagons, etc,	449 90
Sundry accounts due the company,	1,326 58

Office furniture,	\$164 15
Cash on hand,	952 65
Investments,	3,746 69

Total assets, as per books of the company,	\$291,271 11
Profit and loss balance,	37,095 22

\$328,366 33

LIABILITIES.

Capital stock,	\$178,500 00
Bonds issued,	100,000 00
Notes payable,	38,994 37
Unpaid bills,	8,319 96
Deposits,	52 00
Interest due but not paid,	2,500 00

Total liabilities, as per books of the company,	\$328,366 33
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$27,572 41	
Income from sale of gas,		\$39,315 50
residuals,		2,504 13
other sources,		365 63
Balance to profit and loss,	14,612 85	
	<hr/> \$42,185 26	<hr/> \$42,185 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$39,832 35	
Balance of manufacturing account,		\$14,612 85
Other items of income,		585 93
Interest paid,	6,888 85	
Dividends declared,	5,355 00	
Other items,	217 80	
Balance June 30, 1895,		37,095 22
	<hr/> \$52,294 00	<hr/> \$52,294 00

BROOKLINE GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$638,750 34
Machinery and manufacturing appliances (gas),	670,610 03
Street mains (gas),	1,786,651 14
Meters (gas),	140,978 61
Due for gas,	78,381 05
Gas coal on hand,	4,588 07
Enrichers on hand,	27,183 84
Purifying materials on hand,	1,789 79
Stoves on hand,	157,724 19
Gas fixtures on hand,	16,267 42
Real estate (electric),	47,300 00
Steam plant (electric),	85,705 50
Electric plant,	89,540 87
Electric lines,	132,518 89
Meters (electric),	5,805 19

Arc lamps,	\$16,842 17
Due for electric light and power,	8,647 27
Fuel on hand (electric),	7,831 55
Other materials on hand,	74,376 73
Insurance — unexpired premiums,	5,457 10
Horses, wagons, etc.,	3,444 59
Sundry accounts due the company,	2,085 10
Office furniture,	5,486 35
Cash on hand,	2,853 84
Notes receivable,	571 26
Investments,	8,006 69

Total assets, as per books of the company,	\$4,019,397 58
Profit and loss balance,	242,475 68
	<u>\$4,261,873 26</u>

LIABILITIES.

Capital stock,	\$2,000,000 00
Bonds issued,	1,000,000 00
Notes payable,	460,909 40
Unpaid bills,	73,823 01
Deposits,	674 67
Interest due but not paid,	35,391 67
Amounts due from the company, not included above,	691,074 51
Total liabilities, as per books of the company,	<u>\$4,261,873 26</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$437,244 75	
{ electric,	70,626 52	
Income from sale of gas,		\$467,467 60
sale of electric light and power,		85,138 60
Balance to profit and loss, { gas,	30,222 85	
{ electric,	14,512 08	
	<u>\$552,606 20</u>	<u>\$552,606 20</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30. 1894,	\$1,439 24	
Balance of gas manufacturing account,		\$30,222 85
Balance of electric manufacturing account,		14,512 08
Other items of income,		407 84
Interest paid,	156,325 01	
Boston contract,	129,854 20	
Balance June 30, 1895,		242,475 68
	<u>\$287,618 45</u>	<u>\$287,618 45</u>

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$77,705 53
Steam plant,	91,453 57
Electric plant,	103,734 61
Electric lines,	114,133 12
Meters,	7,027 68

Transformers,	\$21,205 90
Arc lamps,	35,059 21
Due for electric light and power,	12,519 86
Fuel on hand,	1,952 45
Carbons on hand,	1,408 69
Oil and waste on hand,	179 05
Globes on hand,	131 03
Electric fixtures on hand,	2,464 11
Horses, wagons, etc.,	700 00
Sundry accounts due the company,	3,662 28
Office furniture,	400 00
Cash on hand,	4,647 61
Notes receivable,	50 00

Total assets, as per books of the company, \$478,434 75

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	200,000 00
Notes payable,	46,318 10
Unpaid bills,	5,999 72
Interest due but not paid,	6,125 00
Amounts due from the company, not included above,	1,960 48

Total liabilities, as per books of the company, \$460,403 30

Profit and loss balance, 18,031 45

\$478,434 75

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$68,499 49	
Income from sale of light and power,		\$109,637 61
Balance to profit and loss,	41,138 12	
	\$109,637 61	\$109,637 61

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$28,097 72
Balance of electric manufacturing account,		41,138 12
Jobbing account,		381 98
Interest paid,	\$14,082 44	
Dividends declared,	12,000 00	
Depreciation,	15,000 00	
Depreciation fund,	10,000 00	
Other items,	503 93	
Balance June 30, 1895,	18,031 45	
	\$69,617 82	\$69,617 82

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$83,254 51
Machinery and manufacturing appliances,	324,443 14
Street mains,	355,496 84
Meters,	30,000 00
Due for gas,	43,351 15
Gas coal on hand,	18,052 63

Coke on hand,	\$5,250 00
Tar on hand,	675 00
Other materials on hand,	1,607 40
Gas fixtures on hand,	2,244 21
Sundry accounts due the company,	4,096 70
Cash on hand,	41,700 87
Investments,	61,375 00
Total assets, as per books of the company,	<u>\$971,547 47</u>

LIABILITIES.

Capital stock,	\$700,000 00
Deposits,	2,811 60
Amounts due from the company, not included above,	4,118 62
Total liabilities, as per books of the company,	<u>\$706,930 22</u>
Profit and loss balance,	264,617 25
	<u>\$971,547 47</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$145,200 64	
Income from sale of gas,		\$214,698 41
residuals,		37,271 37
other sources,		575 10
Balance to profit and loss,	107,344 24	
	<u>\$252,544 88</u>	<u>\$252,544 88</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$310,218 79
Balance of gas manufacturing account,		107,344 24
Interest received,		2,584 26
Rents,		1,219 96
Dividends declared,	\$70,000 00	
Depreciation,	86,750 00	
Balance June 30, 1895,	264,617 25	
	<u>\$421,367 25</u>	<u>\$421,367 25</u>

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

(FORMERLY PALMER AND MONSON ELECTRIC COMPANY.)

ASSETS.

Real estate,	\$98,911 76
Steam plant,	24,818 04
Electric plant,	46,395 27
Electric lines,	82,716 18
Meters,	1,637 25
Transformers,	6,569 78
Arc lamps,	6,649 87
Franchise,	30,000 00
Due for light and power,	2,965 50
Fuel on hand,	10 00
Carbons on hand,	70 00
Oil and waste on hand,	10 00
Incandescent lamps on hand,	159 31
Other materials on hand,	20 00
Horses, wagons, etc.,	212 00

Sundry accounts due the company,	\$11,357 56
Office furniture,	204 70
Cash on hand,	96 49

Total assets, as per books of the company, \$312,803 71

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	78,000 00
Notes payable,	72,697 05
Unpaid bills,	11,946 57

Total liabilities, as per books of the company, \$312,643 62

Profit and loss balance, 160 09

\$312,803 71

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,258 70	
Income from sale of light and power,		\$15,368 34
Balance to profit and loss,	8,109 64	
	\$15,368 34	\$15,368 34

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$859 41
Balance of electric manufacturing account,		8,109 64
Interest paid,	\$8,808 96	
Balance June 30, 1895,	160 09	
	\$8,969 05	\$8,969 05

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$138,589 00
Machinery and manufacturing appliances (gas),	163,082 93
Street mains (gas),	174,728 07
Meters (gas),	23,600 00
Due for gas,	17,282 62
Gas coal on hand,	6,497 95
Enrichers on hand,	450 00
Real estate (electric),	20,000 00
Steam plant (electric),	15,150 00
Electric plant,	32,505 29
Electric lines,	13,000 00
Meters (electric),	500 00
Transformers,	2,110 00
Arc lamps,	15,000 00
Due for electric light and power,	3,881 56
Fuel on hand (electric),	1,289 54
Sundry accounts due the company,	1,016 40
Cash on hand,	2,365 34

Total assets, as per books of the company, \$631,048 70

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	88,500 00

Unpaid bills,	\$4,188 75
Deposits,	1,002 24
Total liabilities, as per books of the company,	\$593,690 99
Profit and loss balance,	37,357 71
	<u>\$631,048 70</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$97,225 77	
{ electric,	32,740 23	
Income from sale of gas,		\$122,965 24
residuals,		17,975 77
sale of electric light and power,		42,983 01
Balance to profit and loss, { gas,	43,715 24	
{ electric,	10,242 78	
	<u>\$183,924 02</u>	<u>\$183,924 02</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$45,294 59
Balance of gas manufacturing account,		43,715 24
Balance of electric manufacturing account,		10,242 78
Rents,		72 00
Other items of income,		496 68
Interest paid,	\$3,985 50	
Dividends declared,	30,000 00	
Construction charged off,	24,478 08	
Depreciation,	4,000 00	
Balance June 30, 1895,	37,357 71	
	<u>\$99,821 29</u>	<u>\$99,821 29</u>

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$170,000 00
Machinery and manufacturing appliances (gas),	} 130 000 00
Street mains (gas),	
Meters (gas),	} 9,069 23
Due for gas,	
Gas coal on hand,	2,756 13
Tar on hand,	1,400 00
Real estate (electric),	14,157 16
Steam plant (electric),	30,908 27
Electric plant,	39,921 70
Electric lines,	46,534 49
Meters (electric),	4,000 00
Transformers,	4,000 00
Due for electric light and power,	5,922 21
Carbons on hand,	100 00
Sundry accounts due the company,	734 07
Cash on hand,	210 53
Total assets, as per books of the company,	<u>\$459,713 79</u>

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	100,000 00
Notes payable,	10,000 00

Deposits,	\$1,767 26
Unpaid dividends,	75 00
Amounts due from the company, not included above,	400 00

Total liabilities, as per books of the company,	\$412,242 26
Profit and loss balance,	47,471 53

\$459,713 79

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$42,323 13	
{ electric,	30,410 65	
Income from sale of gas,		\$47,601 68
residuals,		7,801 74
sale of electric light and power,		46,463 17
Balance to profit and loss, { gas,	13,080 29	
{ electric,	16,052 52	
	<hr/> \$101,866 59	<hr/> \$101,866 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$36,706 12
Balance of gas manufacturing account,		13,080 29
Balance of electric manufacturing account,		16,052 52
Rents,		253 65
Jobbing account,		581 64
Interest paid,	\$5,921 87	
Construction charged off,	7,891 76	
Sinking fund,	5,000 00	
Bad debts,	389 06	
Balance June 30, 1895,	47,471 53	
	<hr/> \$66,674 22	<hr/> \$66,674 22

CHICOPEE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,020 77
Steam plant,	2,414 16
Electric plant,	5,524 76
Electric lines and lamps,	4,296 99
Due for light and power,	737 50
Carbons on hand,	32 00
Oil and waste on hand,	18 00
Cash on hand,	12 04

Total assets, as per books of the company,	\$14,056 22
Profit and loss balance,	4,547 05

\$18,603 27

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	6,447 49
Unpaid bills,	2,155 78

Total liabilities, as per books of the company,	\$18,603 27
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,967 36	
Income from sale of light and power,		\$8,611 19
Balance to profit and loss,	643 83	
	<hr/> \$8,611 19	<hr/> \$8,611 19

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$2,893 10	
Balance of electric manufacturing account,		\$643 83
Other items of income,		276 82
Interest paid,	412 47	
Construction charged off,	2,162 13	
Balance June 30, 1895,		4,547 05
	<u>\$5,467 70</u>	<u>\$5,467 70</u>

CHICOPEE GAS WORKS.

ASSETS.

Real estate,	\$20,000 00
Machinery and manufacturing appliances,	1,684 00
Street mains,	6,500 00
Meters,	2,200 00
Due for gas,	532 06
Gas coal on hand,	87 89
Enrichers on hand,	135 98
Purifying materials on hand,	24 50
Fuel on hand,	40 00
Stoves on hand,	311 46
Sundry accounts due the company,	2,155 78
Office furniture,	114 95
Cash on hand,	1,733 11
Notes receivable,	6,447 49
Investments,	10,000 00
Total assets, as per books of the company,	<u>\$51,967 22</u>

LIABILITIES.

Capital stock,	\$30,000 00
Profit and loss balance,	21,967 22
	<u>\$51,967 22</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,475 53	
Income from sale of gas,		\$13,218 59
residuals,		5 55
Balance to profit and loss,	5,748 61	
	<u>\$13,224 14</u>	<u>\$13,224 14</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$20,603 71
Balance of gas manufacturing account,		5,748 61
Interest received,		412 47
Dividends declared,	\$3,600 00	
Construction charged off,	1,197 57	
Balance June 30, 1895,	21,967 22	
	<u>\$26,764 79</u>	<u>\$26,764 79</u>

CHICOPEE MANUFACTURING COMPANY.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,021 26	
Income from sale of gas, ¹		\$3,625 38
Balance to profit and loss,		395 88
	<u>\$4,021 26</u>	<u>\$4,021 26</u>

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	15,252 07
Street mains,	32,845 00
Meters,	3,125 91
Due for gas,	1,895 85
Gas coal on hand,	2,648 52
Coke on hand,	12 00
Tar on hand,	270 00
Other materials on hand,	44 18
Stoves on hand,	244 75
Gas fixtures on hand,	376 04
Horses, wagons, etc.,	305 75
Office furniture,	100 00
Cash on hand,	597 79
Total assets, as per books of the company,	\$67,217 86
Profit and loss balance,	9,847 61
	<u>\$77,065 47</u>

LIABILITIES.

Capital stock,	\$33,000 00
Notes payable,	40,682 44
Unpaid bills,	3,383 03
Total liabilities, as per books of the company,	<u>\$77,065 47</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,226 08	
Income from sale of gas,		\$13,493 88
residuals,		1,293 30
other sources,		120 25
Balance to profit and loss,	681 35	
	<u>\$14,907 43</u>	<u>\$14,907 43</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$28,067 13	
Balance of gas manufacturing account,		\$681 35
Rents,		144 00
Fittings account,		360 26
Capital stock,		20,000 00
Other items of income,		50 00
Interest paid,	2,291 09	
Other items,	725 00	
Balance June 30, 1895,		9,847 61
	<u>\$31,083 22</u>	<u>\$31,083 22</u>

¹ Gas used in the mills of the company not included in the income given.

CITIZENS' GAS LIGHT COMPANY, OF READING, SOUTH READING
AND STONEHAM. (WORKS AT STONEHAM.)

ASSETS.	
Real estate,	\$9,494 75
Machinery and manufacturing appliances,	30,027 13
Street mains,	29,797 80
Meters,	2,077 64
Due for gas,	78 20
Horses, wagons, etc.,	140 00
Sundry accounts due the company,	8,060 36
Office furniture,	126 08
Cash on hand,	191 55
Total assets, as per books of the company,	\$79,993 51
Profit and loss balance,	70,473 17
	<u>\$150,466 68</u>

LIABILITIES.	
Capital stock,	\$95,300 00
Notes payable,	53,077 25
Unpaid bills,	2,089 43
Total liabilities, as per books of the company,	<u>150,466 68</u>

MANUFACTURING ACCOUNT.		
	DR.	CR.
Operating expenses, { gas,	\$13,778 85	
{ electric,	1,850 61	
Income from sale of gas,		\$7,969 89
sale of electric light and power,		441 10
Balance to profit and loss, { gas,		5,808 96
{ electric,		1,409 51
	<u>\$15,629 46</u>	<u>\$15,629 46</u>

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1894,	\$53,969 32	
Balance of gas manufacturing account,	5,808 96	
Balance of electric manufacturing account,	1,409 51	
Jobbing account (electric),		\$108 88
Other items of income,		147 02
Interest paid,	2,980 15	
Depreciation,	6,231 78	
Bad debts,	329 35	
Balance June 30, 1895,		70,473 17
	<u>\$70,729 07</u>	<u>\$70,729 07</u>

CLINTON GAS LIGHT COMPANY.

ASSETS.	
Real estate (gas),	\$27,000 00
Street mains (gas),	9,000 00
Meters (gas),	800 00
Gas coal on hand,	1,519 99
Coke on hand,	250 00

Tar on hand,	\$46 00
Enrichers on hand,	32 10
Purifying materials on hand,	100 00
Other gas materials on hand,	281 08
Real estate (electric),	24,000 00
Steam plant (electric),	15,000 00
Electric plant,	17,000 00
Electric lines,	54,000 00
Fuel on hand (electric),	347 03
Carbons on hand,	168 84
Oil and waste on hand,	25 00
Incandescent lamps on hand,	184 05
Other electric materials on hand,	750 14
Office furniture,	200 00
Cash on hand,	3,627 78
Total assets, as per books of the company,	<u>\$154,332 01</u>

LIABILITIES.

Capital stock,	\$73,000 00
Notes payable,	74,000 00
Total liabilities, as per books of the company,	<u>\$147,000 00</u>
Profit and loss balance,	7,332 01
	<u>\$154,332 01</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$10,238 17	
{ electric,	11,820 50	
Income from sale of gas,		\$12,546 38
residuals,		1,137 01
sale of electric light and power,		16,248 31
Balance to profit and loss, { gas,	3,445 22	
{ electric,	4,427 81	
	<u>\$29,921 70</u>	<u>\$29,931 70</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$6,456 64
Balance of gas manufacturing account,		3,445 22
Balance of electric manufacturing account,		4,427 81
Interest paid,	\$3,684 84	
Dividends declared,	2,372 50	
Depreciation,	940 32	
Balance June 30, 1895,	7,332 01	
	<u>\$14,329 67</u>	<u>\$14,329 67</u>

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$1,221 89
Steam plant,	7,609 55
Electric plant,	17,617 61
Electric lines,	13,756 44
Due for light and power,	670 96
Fuel on hand,	58 34

Oil and waste on hand,	\$21 00
Incandescent lamps on hand,	16 10
Sundry accounts due the company,	28 63
Cash on hand,	1,851 14
Investments,	972 50
Total assets, as per books of the company,	<u>\$46,824 16</u>

LIABILITIES.	
Capital stock,	\$30,000 00
Bonds issued,	11,500 00
Unpaid bills,	19 49
Unpaid dividends,	50 00
Interest due but not paid,	125 00
Depreciation fund,	2,300 00
Total liabilities, as per books of the company,	<u>\$43,994 49</u>
Profit and loss balance,	2,829 67
	<u>\$46,824 16</u>

MANUFACTURING ACCOUNT.		
	DR.	CR.
Operating expenses,	\$5,362 07	
Income from sale of light and power,		\$7,826 60
Balance to profit and loss,	2,464 53	
	<u>\$7,826 60</u>	<u>\$7,826 60</u>

PROFIT AND LOSS ACCOUNT.										DR.	CR.
Balance June 30, 1894,	.	.	.	.	.	.	.	.	.		\$2,905 94
Balance of electric manufacturing account,	.	.	.	.	.	.	.	.	.		2,464 53
Other items of income,	.	.	.	.	.	.	.	.	.		52 50
Interest paid,	.	.	.	.	.	.	.	.	.	\$575 00	
Dividends declared,	.	.	.	.	.	.	.	.	.	1,500 00	
Depreciation,	.	.	.	.	.	.	.	.	.		18 30
Depreciation fund,	.	.	.	.	.	.	.	.	.	500 00	
Balance June 30, 1895,	.	.	.	.	.	.	.	.	.	2,829 67	
										<u>\$5,422 97</u>	<u>\$5,422 97</u>

COTTAGE CITY GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate (gas),	\$2,700 00
Machinery and manufacturing appliances (gas),	8,331 96
Street mains (gas),	10,000 00
Meters (gas),	1,500 00
Due for gas,	388 40
Gas coal on hand,	208 25
Enrichers on hand,	90 22
Other gas materials on hand,	171 25
Stoves on hand,	201 50
Gas fixtures on hand,	426 61
Real estate (electric),	1,500 00
Steam plant (electric),	2,400 00
Electric plant,	2,200 00
Electric lines,	1,020 42
Arc lamps,	2,000 00
Oil and waste on hand,	8 60

Other electric materials on hand,	\$145 23
Sundry accounts due the company,	106 60
Office furniture,	83 00
Cash on hand,	380 38

Total assets, as per book of the company, \$33,862 42

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	500 00
Unpaid bills,	2 20
Depreciation fund,	6,737 07

Total liabilities, as per books of the company, \$32,239 27

Profit and loss balance, 1,623 15

\$33,862 42

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,678 36	
{ electric,	1,599 97	
Income from sale of gas,		\$3,736 42
other sources (gas),		163 60
sale of electric light and power,		2,910 00
Balance to profit and loss, { gas,	1,221 66	
{ electric,	410 03	
	\$5,910 02	\$5,910 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$1,088 18
Balance of gas manufacturing account,		1,221 66
Balance of electric manufacturing account,		410 03
Interest paid,	\$8 54	
Depreciation,	1,088 18	
Balance June 30, 1895,	1,623 15	
	\$2,719 87	\$2,719 87

DANVERS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	8,059 29
Street mains,	10,000 00
Meters,	690 29
Due for gas,	856 38
Gas coal on hand,	61 02
Coke on hand,	90 00
Tar on hand,	212 22
Other materials on hand,	38 86
Cash on hand,	180 79
Notes receivable,	500 00

Total assets, as per books of the company, \$23,688 85

LIABILITIES.	
Capital stock,	\$20,000 00
Total liabilities, as per books of the company,	\$20,000 00
Profit and loss balance,	3,688 85
	<u>\$23,688 85</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$5,620 96
Income from sale of gas,	\$6,486 43
residuals,	313 67
other sources,	30 00
Balance to profit and loss,	1,209 14
	<u>\$6,830 10</u>
	<u>\$6,830 10</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894,	\$3,679 71
Balance of gas manufacturing account,	1,209 14
Dividends declared,	\$800 00
Depreciation,	400 00
Balance June 30, 1895,	3,688 85
	<u>\$4,888 85</u>
	<u>\$4,888 85</u>

DEDHAM ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$14,864 38
Steam plant,	16,198 76
Electric plant,	13,197 23
Electric lines,	59,325 62
Meters,	1,963 88
Transformers,	6,604 62
Arc lamps,	5,408 55
Due for light and power,	2,686 08
Fuel on hand,	616 00
Carbons on hand,	49 50
Oil and waste on hand,	12 82
Incandescent lamps on hand,	764 91
Globes on hand,	22 17
Other materials on hand,	201 14
Wiring account,	183 95
Horses, wagons, etc.,	646 80
Interest,	223 89
Office furniture,	16 00
Cash on hand,	232 78
Notes receivable,	692 54
Investments,	10,000 00
Insurance,	49 75
Total assets, as per books of the company,	<u>\$133,961 37</u>

LIABILITIES.	
Capital stock,	\$60,000 00
Bonds issued,	57,000 00
Notes payable,	10,651 38

Unpaid bills,	\$2,604 43
Interest due but not paid,	712 50
Total liabilities, as per books of the company,	\$130,968 31
Profit and loss balance,	2,993 06
	<u>\$133,961 37</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,894 23	
Income from sale of light and power,		\$16,015 56
other sources,		100 00
Balance to profit and loss,	6,221 33	
	<u>\$16,115 56</u>	<u>\$16,115 56</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$3,280 73
Balance of electric manufacturing account,		6,221 33
Interest paid,	\$2,909 00	
Dividends declared,	3,600 00	
Balance June 30, 1895,	2,993 06	
	<u>\$9,502 06</u>	<u>\$9,502 06</u>

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$7,558 39
Machinery and manufacturing appliances,	11,497 43
Street mains,	22,156 98
Meters,	1,591 03
Due for gas,	1,299 75
Gas coal on hand,	970 20
Coke on hand,	178 00
Tar on hand,	462 00
Stoves and gas fixtures on hand,	723 25
Horses, wagons, etc.,	312 13
Office furniture,	155 66
Cash on hand,	589 40
Investments,	4,600 00
Total assets, as per books of the company,	<u>\$52,094 22</u>
Profit and loss balance,	58,087 35
	<u>\$110,181 57</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	8,500 00
Notes payable,	1,000 00
Unpaid bills,	430 04
Deposits,	116 20
Interest due but not paid,	135 33
Total liabilities, as per books of the company,	<u>\$110,181 57</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$10,965 83	
Income from sale of gas,		\$11,294 50
residuals,		1,240 02
other sources,		45 25
Balance to profit and loss,	1,613 94	
	<u>\$12,579 77</u>	<u>\$12,579 77</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,	\$56,606 91	
Balance of gas manufacturing account,		\$1,613 94
Rents,		84 00
Interest paid,	519 33	
Dividends declared,	1,431 00	
Depreciation,	1,228 05	
Balance June 30, 1895,		58,087 35
	<u>\$59,785 29</u>	<u>\$59,785 29</u>

DORCHESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	}		
Machinery and manufacturing appliances,			
Street mains,			\$600,689 88
Meters,			28,087 41
Due for gas,			15,110 09
Gas on hand,			129 00
Purifying materials on hand,			298 85
Other materials on hand,			12,581 45
Stoves on hand,			25,798 67
Gas fixtures on hand,			144 63
Horses, wagons, etc.,			185 00
Sundry accounts due the company,			3,701 49
Cash on hand,			3,416 67
Total assets, as per books of the company,			<u>\$690,143 14</u>

LIABILITIES.

Capital stock,	\$400,000 00
Unpaid bills,	36,150 58
Deposits,	1,409 00
Amounts due from the company, not included above,	56,602 16
Total liabilities, as per books of the company,	<u>\$494,161 74</u>
Profit and loss balance,	195,981 40
	<u>\$690,143 14</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$93,784 68	
Income from sale of gas,		\$143,415 52
other sources,		2 00
Balance to profit and loss,	49,632 84	
	<u>\$143,417 52</u>	<u>\$143,417 52</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$178,022 58
Balance of gas manufacturing account,		49,632 84
Interest received,		213 57
Rents,		112 41
Dividends declared,	\$32,000 00	
Balance June 30, 1895,	195,981 40	
	<u>\$227,981 40</u>	<u>\$227,981 40</u>

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	\$81,400 00
Machinery and manufacturing appliances,	71,983 82
Street mains,	65,849 82
Meters,	10,619 27
Due for gas,	5,518 92
Gas coal on hand,	5,980 70
Coke on hand,	1,200 00
Tar on hand,	450 00
Enrichers on hand,	30 15
Purifying materials on hand,	100 50
Other materials on hand,	2,176 93
Stoves on hand,	110 40
Gas fixtures on hand,	879 61
Horses, wagons, etc.,	538 50
Sundry accounts due the company,	790 91
Cash on hand,	14,079 45
Investments,	12,950 00
Total assets, as per books of the company,	<u>\$274,658 98</u>

LIABILITIES.

Capital stock,	\$220,000 00
Unpaid bills,	2,500 00
Deposits,	820 87
Total liabilities, as per books of the company,	<u>\$223,320 87</u>
Profit and loss balance,	51,338 11
	<u>\$274,658 98</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$50,786 34	
Income from sale of gas,		\$64,288 19
residuals,		10,513 67
other sources,		315 23
Balance to profit and loss,	24,330 75	
	<u>\$75,117 09</u>	<u>\$75,117 09</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$86,806 80
Balance of gas manufacturing account,		24,330 75
Interest received,		3,920 52

	Dr.	Cr.
Jobbing account,		\$549 97
Premium on bond sales,		2,805 00
Other items of income,		61 37
Interest paid,	\$7 49	
Dividends declared,	66,000 00	
Depreciation,	1,128 81	
Balance June 30, 1895,	51,338 11	
	<u>\$118,474 41</u>	<u>\$118,474 41</u>

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$9,500 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	8,000 00
Meters (gas),	500 00
Due for gas,	884 08
Gas coal on hand,	418 50
Coke on hand,	50 00
Tar on hand,	235 00
Enrichers on hand,	104 25
Purifying materials on hand,	36 00
Other gas materials on hand,	25 00
Real estate (electric),	2,000 00
Steam plant (electric),	2,500 00
Electric plant,	2,900 00
Due for electric light and power,	515 63
Carbons on hand,	18 00
Oil and waste on hand,	65 00
Other electric materials on hand,	46 50
Cash on hand,	2,168 94
Total assets, as per books of the company,	<u>\$40,466 90</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	5,000 00
Total liabilities, as per books of the company,	<u>\$35,000 00</u>
Profit and loss balance,	5,466 90
	<u>\$40,466 90</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$5,508 39	
{ electric,	1,784 47	
Income from sale of gas,		\$8,083 84
residuals,		486 66
other sources (gas),		50 00
sale of electric light and power,		2,103 76
Balances to profit and loss, { gas,	3,112 11	
{ electric,	319 29	
	<u>\$10,724 26</u>	<u>\$10,724 26</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$6,011 22
Balance of gas manufacturing account,		3,112 11
Balance of electric manufacturing account,		319 29
Interest paid,	\$250 00	
Dividends declared,	900 00	
Depreciation,	2,825 72	
Balance June 30, 1895,	5,466 90	
	<u>\$9,442 62</u>	<u>\$9,442 62</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Real estate,	\$509,243 96
Steam plant,	638,555 25
Electric plant,	321,889 57
Electric lines,	1,265,000 00
Meters,	25,000 00
Arc lamps,	25,000 00
Patent rights,	356,855 00
Due for electric light and power,	59,484 11
Fuel on hand,	2,584 00
Incandescent lamps on hand,	3,467 34
Other electric materials on hand,	39,862 67
Sundry accounts due the company,	1,176 26
Cash on hand,	251,419 58
Notes receivable,	37,212 92
Investments,	225,912 05
Total assets, as per books of the company,	<u>\$3,762,662 71</u>

LIABILITIES.

Capital stock,	\$2,967,300 00
Bonds issued,	631,500 00
Notes payable,	25,000 00
Unpaid bills,	32,334 61
Deposits,	1,194 24
Unpaid dividends,	51,927 75
Interest due but not paid,	4,515 00
Amounts due from the company, not included above,	19,442 50
Miscellaneous profits (reserved for special purpose),	2,866 39
Total liabilities, as per books of the company,	<u>\$3,736,080 49</u>
Profit and loss balance,	26,582 22
	<u>\$3,762,662 71</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$368,142 20	
Income from sale of light and power,		\$647,521 23
other sources,		4,574 99
Balance to profit and loss,	283,954 02	
	<u>\$652,096 22</u>	<u>\$652,096 22</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$52,760 34
Balance of electric manufacturing account,		283,954 02
Interest received,		105 12
Royalties and wiring account,		7,956 72
Other items of income,		2,505 80
Interest paid,	\$30,640 00	
Dividends declared,	163,670 25	
Depreciation,	126,389 53	
Balance June 30, 1895,	26,582 22	
	<u>\$347,282 00</u>	<u>\$347,282 00</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Alternating plant,	\$5,835 90
Arc plant,	54,270 84
Real estate,	53,056 05
Steam plant,	37,245 60
Electric plant,	33,581 57
Electric lines,	61,789 29
Meters,	3,942 83
Arc lamps,	5,905 02
Patent rights,	19,000 00
Carbons on hand,	228 46
Oil and waste on hand,	58 87
Incandescent lamps on hand,	386 38
Other materials on hand,	3,228 54
Motors on hand,	116 17
Interest, insurance and taxes prepaid,	1,510 60
Horses, wagons, tools, etc.,	9,034 48
Sundry accounts due the company,	9,109 11
Cash on hand,	275 51
Total assets, as per books of the company,	<u>\$298,575 22</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	62,500 00
Unpaid bills,	2,071 87
Interest accrued,	1,000 00
Reserved fund,	223 90
Depreciation fund,	31,959 31
Amounts due from the company, not included above,	820 14
Total liabilities, as per books of the company,	<u>\$298,575 22</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$44,508 68	
Income from sale of light and power,		\$61,249 03
Balance to profit and loss,	16,740 35	
	<u>\$61,249 03</u>	<u>\$61,249 03</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account, . . .		\$16,740 35
Other items of income,		112 47
Interest paid,	\$8,880 00	
Dividends declared,	6,000 00	
Depreciation fund,	1,868 01	
Other items,	104 81	
	<u>\$16,852 82</u>	<u>\$16,852 82</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

ASSETS.

Real estate,	\$35,000 00
Steam plant,	33,050 00
Electric plant,	22,987 96
Electric lines,	51,704 25
Meters,	2,359 53
Patent rights,	9,000 00
Due for light and power,	3,004 63
Incandescent lamps on hand,	535 10
Other materials on hand,	2,983 92
Motors on hand,	6,441 79
Sundry accounts due the company,	3,388 36
Cash on hand,	2,154 97
Total assets, as per books of the company,	<u>\$172,610 51</u>

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	17,500 00
Unpaid bills,	1,445 00
Total liabilities, as per books of the company,	<u>\$168,945 00</u>
Profit and loss balance,	3,665 51
	<u>\$172,610 51</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$35,440 45	
Income from sale of light and power,		\$55,457 25
other sources,		2,200 64
Balance to profit and loss,	22,217 44	
	<u>\$57,657 89</u>	<u>\$57,657 89</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$11,006 56
Balance of electric manufacturing account,		22,217 44
Interest paid,	\$528 53	
Dividends declared,	10,178 00	
Depreciation,	17,500 96	
Wiring account,	1,351 00	
Balance June 30, 1895,	3,665 51	
	<u>\$33,224 00</u>	<u>\$33,224 00</u>

ELIOT FALLS ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$19,000 00
Steam plant,	92,691 11
Due for electric light and power,	369 35
Sundry accounts due the company,	54 00
Cash on hand,	92 44
Total assets, as per books of the company,	\$112,206 90

LIABILITIES.	
Capital stock,	\$92,300 00
Notes payable,	15,000 00
Unpaid bills,	1,474 68
Total liabilities, as per books of the company,	\$108,774 68
Profit and loss balance,	3,432 22
	\$112,206 90

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,		\$1,959 91	
Income from sale of light and power,			\$4,162 34
other sources,			652 00
Balance to profit and loss,		2,854 43	
		<u>\$4,814 34</u>	<u>\$4,814 34</u>

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1894,	. . . . .		\$1,524 45
Balance of electric manufacturing account,	. . .		2,854 43
Interest paid,	. . . . .	\$946 66	
Balance June 30, 1895,	. . . . .	3,432 22	
		<u>\$4,378 88</u>	<u>\$4,378 88</u>

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$31,000 00
Steam plant,	47,709 96
Electric plant,	50,527 67
Electric lines,	63,983 94
Due for light and power,	6,322 04
Cash on hand,	13,743 79
Total assets, as per books of the company,	\$213,287 40

LIABILITIES.	
Capital stock,	\$200,000 00
Unpaid bills,	3,899 42
Reserved fund,	6,000 00
Total liabilities, as per books of the company,	\$209,899 42
Profit and loss balance,	3,387 98
	\$213,287 40

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$56,242 40	
Income from sale of light and power,		\$75,810 16
Balance to profit and loss,	19,567 76	
	<u>\$75,810 16</u>	<u>\$75,810 16</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$3,820 22
Balance of electric manufacturing account,		19,567 76
Dividends declared,	\$16,000 00	
Reserve fund,	4,000 00	
Balance June 30, 1895,	3,387 98	
	<u>\$23,387 98</u>	<u>\$23,387 98</u>

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$135,169 97
Machinery and manufacturing appliances,	73,769 21
Street mains and services,	117,948 36
Meters,	25,194 33
Due for gas,	4,838 44
Gas coal on hand,	3,102 86
Tar on hand,	1,816 50
Enrichers on hand,	983 34
Purifying materials on hand,	199 54
Other materials on hand,	4,490 55
Stoves on hand,	2,858 94
Gas fixtures on hand (lamp account),	701 67
Small improvements,	2,510 62
Gas engines,	705 91
Horses, wagons, etc.,	86 40
Sundry accounts due the company,	3,042 39
Office furniture,	434 21
Cash on hand,	33,192 62
Total assets, as per books of the company,	<u>\$411,045 86</u>

LIABILITIES.

Capital stock,	\$288,000 00
Unpaid bills,	7,255 38
Deposits,	352 00
Total liabilities, as per books of the company,	<u>\$295,607 38</u>
Profit and loss balance,	115,438 48
	<u>\$411,045 86</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$39,523 84	
Income from sale of gas,		\$76,797 57
residuals,		333 05
other sources,		676 21
Balance to profit and loss,	38,282 99	
	<u>\$77,806 83</u>	<u>\$77,806 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$98,369 84
Balance of gas manufacturing account,		38,282 99
Rents,		670 43
Sale of lamps,		1,552 43
Other items of income,		28 71
Interest paid,	\$2 37	
Dividends declared,	23,040 00	
Other items,	423 55	
Balance June 30, 1895,	115,438 48	
	<u>\$138,904 40</u>	<u>\$138,904 40</u>

FITCHBURG GAS COMPANY.

ASSETS.

Real estate (gas),	\$10,798 49
Machinery and manufacturing appliances (gas),	17,659 87
Street mains (gas),	15,000 00
Meters (gas),	5,000 00
Due for gas,	1,288 36
Gas coal on hand,	1,000 00
Enrichers on hand,	600 00
Gas fixtures on hand,	147 81
Real estate (electric),	22,705 85
Steam plant (electric),	9,083 60
Electric plant,	36,230 03
Electric lines,	27,824 38
Meters (electric),	699 84
Transformers,	5,338 21
Arc lamps,	10,672 00
Due for electric light and power,	573 98
Fuel on hand (electric),	200 00
Carbons on hand,	250 00
Sundry accounts due the company,	200 18
Cash on hand,	3,569 74
Notes receivable,	282 84
Total assets, as per books of the company,	<u>\$169,125 18</u>

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	19,000 00
Total liabilities, as per books of the company,	<u>\$169,000 00</u>
Profit and loss balance,	125 18
	<u>\$169,125 18</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$22,917 31	
{ electric,	28,755 36	
Income from sale of gas,		\$29,037 98
residuals,		5,138 93
sale of electric light and power,		37,706 60
other sources (electric),		140 94
Balances to profit and loss, { gas,	11,259 60	
{ electric,	9,092 18	
	<u>\$72,024 45</u>	<u>\$72,024 45</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$496 29
Balance of gas manufacturing account,		11,259 60
Balance of electric manufacturing account,		9,092 18
Shop and jobbing account,		128 22
Interest paid,	\$831 05	
Dividends declared,	15,000 00	
Construction charged off, { gas,	1,716 41	
{ electric,	2,807 36	
Depreciation,	496 29	
Balance June 30, 1895,	125 18	
	<u>\$20,976 29</u>	<u>\$20,976 29</u>

FRAMINGHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,902 87
Steam plant,	24,873 03
Electric plant,	41,437 95
Electric lines, meters, transformers and arc lamps,	51,102 86
Wiring,	23,054 19
Franchise,	3,062 35
Due for electric light and power,	2,752 86
Fuel on hand,	4 00
Carbons on hand,	30 00
Oil and waste on hand,	31 52
Incandescent lamps on hand,	97 94
Globes on hand,	8 00
Insurance unexpired,	437 64
Sundry accounts due the company,	300 81
Office furniture,	168 00
Cash on hand,	93 55
Total assets, as per books of the company,	<u>\$160,357 57</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	50,000 00
Notes payable,	619 08
Unpaid bills,	24,982 48
Accrued taxes,	302 46
Total liabilities, as per books of the company,	<u>\$155,904 02</u>
Profit and loss balance,	4,453 55
	<u>\$160,357 57</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,072 98	
Income from sale of light and power,		\$17,174 20
Balance to profit and loss,	3,101 22	
	<u>\$17,174 20</u>	<u>\$17,174 20</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$5,281 41
Balance of electric manufacturing account,		3,101 22
Wiring account,		104 02
Other items of income,		1 00
Interest paid,	\$3,127 55	
Depreciation,	906 55	
Balance June 30, 1895,	4,453 55	
	<u>\$8,487 65</u>	<u>\$8,487 65</u>

FRAMINGHAM GAS FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$32,354 71
Machinery and manufacturing appliances,	32,747 48
Street mains,	29,708 05
Meters,	3,282 81
Due for gas,	1,586 09
Gas coal on hand,	199 14
Wood on hand,	2 00
Purifying materials on hand,	153 40
Other materials on hand,	971 54
Stoves on hand,	
Gas fixtures on hand, }	2,578 67
Jobbing materials on hand,	314 74
Tools,	832 43
Patent rights and franchise,	40,000 00
Horses, wagons, etc.,	216 75
Sundry accounts due the company,	1,578 49
Office furniture,	1,069 71
Cash on hand,	302 21
Total assets, as per books of the company,	<u>\$147,898 22</u>
Profit and loss balance,	44,164 84
	<u>\$192,063 06</u>

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	22,682 32
Unpaid bills,	1,110 74
Interest due but not paid,	18,270 00
Total liabilities, as per books of the company,	<u>\$192,063 06</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,490 12	
Income from sale of gas,		\$7,532 93
other sources,		37 03
Balance to profit and loss,	79 84	
	<u>\$7,569 96</u>	<u>\$7,569 96</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$39,497 79	
Balance of gas manufacturing account,		\$79 84
Interest paid,	4,545 00	
Jobbing account,	144 21	
Bad debts,	57 68	
Balance June 30, 1895,		44,164 84
	<u>\$44,244 68</u>	<u>\$44,244 68</u>

FRANKLIN.

(See Union Electric Light Company.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(TURNER'S FALLS.)

ASSETS.

Electric plant,	\$6,107 46
Electric lines,	2,600 00
Transformers,	1,100 00
Arc lamps,	1,200 00
Cash on hand,	1,763 73

Total assets, as per books of the company, \$12,771 19

LIABILITIES.

Capital stock,	\$10,000 00
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Total liabilities, as per books of the company, \$10,000 00

Profit and loss balance,	2,771 19
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\$12,771 19

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,786 01	
Income from sale of light and power,		\$3,860 13
Balance to profit and loss,	1,074 12	
	<u>\$3,860 13</u>	<u>\$3,860 13</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$2,297 07
Balance of electric manufacturing account,		1,074 12
Dividends declared,	\$600 00	
Balance June 30, 1895,	2,771 19	
	<u>\$3,371 19</u>	<u>\$3,371 19</u>

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$7,470 00
Steam plant,	8,136 82
Electric plant,	14,702 04
Electric lines, }	
Meters,	
Transformers, }	16,001 03
Arc lamps,	

Due for electric light and power,	\$1,110 35
Fuel on hand,	197 50
Carbons on hand,	61 95
Oil and waste on hand,	24 95
Incandescent lamps on hand,	195 19
Globes on hand,	18 90
Other materials on hand,	947 09
Sundry accounts due the company,	219 28
Office furniture,	38 92
Cash on hand,	627 38
Investments,	462 45

Total assets, as per books of the company, \$50,213 85

LIABILITIES.

Capital stock,	\$30,000 00
Reserved fund,	15,000 00

Total liabilities, as per books of the company, \$45,000 00
 Profit and loss balance, 5,213 85

\$50,213 85

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,782 19	
Income from sale of light and power,		\$13,676 59
other sources,		29 64
Balance to profit and loss,	3,924 04	
	\$13,706 23	\$13,706 23

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$8,429 07
Balance of electric manufacturing account,		3,924 04
Jobbing account,		509 88
Other items of income,		8 50
Interest paid,	\$12 48	
Dividends declared,	2,500 00	
Depreciation,	5,145 16	
Balance June 30, 1895,	5,213 85	
	\$12,871 49	\$12,871 49

GARDNER GAS FUEL AND LIGHT COMPANY.

ASSETS.

Real estate,	}	\$31,857 54
Machinery and manufacturing appliances,		
Street mains,		
Meters,		
Due for gas,		1,552 98
Oil on hand,		350 29
Gas fixtures on hand,		851 10
Cash on hand,		904 87

Total assets, as per books of the company, \$35,516 78

LIABILITIES.

Capital stock,	\$21,700 00
Notes payable,	12,500 00
Unpaid bills,	604 38
Total liabilities, as per books of the company,	\$34,804 38
Profit and loss balance,	712 40
	<u>\$35,516 78</u>

MANUFACTURING ACCOUNT.
(From Jan. 1, 1895.)

	Dr.	Cr.
Operating expenses,	\$2,657 57	
Income from sale of gas,		\$3,366 53
Balance to profit and loss,	708 96	
	<u>\$3,366 53</u>	<u>\$3,366 53</u>

PROFIT AND LOSS ACCOUNT.
(From Jan. 1, 1895.)

	Dr.	Cr.
Balance of gas manufacturing account,		\$708 96
Fittings and fixture account,		108 90
Interest paid,	\$105 46	
Balance June 30, 1895,	712 40	
	<u>\$817 86</u>	<u>\$817 86</u>

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$38,041 20
Steam plant,	33,622 35
Electric plant,	38,328 86
Electric lines, }	
Meters, }	
Transformers, }	28,856 70
Arc lamps, }	
Patent rights,	5,000 00
Due for light and power,	7,113 23
Fuel on hand,	710 00
Carbons on hand,	45 00
Oil and waste on hand,	28 74
Incandescent lamps on hand,	671 50
Globes on hand,	101 04
Other materials on hand,	138 59
Horses, wagons, etc.,	285 80
Sundry accounts due the company,	2,369 25
Office furniture,	451 44
Cash on hand,	3,091 28
Total assets, as per books of the company,	<u>\$158,854 98</u>

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	33,857 05
Unpaid bills,	9,624 71
Interest due but not paid,	750 00
Total liabilities, as per books of the company,	<u>\$144,231 76</u>
Profit and loss balance,	14,623 22
	<u>\$158,854 98</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$16,533 34	
Income from sale of light and power,		\$23,057 95
other sources,		175 00
Balance to profit and loss,	6,699 61	
	<u>\$23,232 95</u>	<u>\$23,232 95</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$13,196 88
Balance of electric manufacturing account,		6,699 61
Rents,		342 73
Interest paid,	\$4,616 00	
Dividends declared,	1,000 00	
Balance June 30, 1895,	14,623 22	
	<u>\$20,239 22</u>	<u>\$20,239 22</u>

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$43,000 00
Machinery and manufacturing appliances, }	
Street mains, }	43,000 00
Meters, }	
Due for gas,	4,590 57
Gas coal on hand,	1,776 60
Coke on hand,	30 00
Tar on hand,	350 00
Enrichers on hand,	43 73
Purifying materials on hand,	150 00
Other materials on hand,	1,350 00
Stoves on hand,	100 00
Gas fixtures on hand,	550 00
Horses, wagons, etc,	300 00
Sundry accounts due the company,	6,911 27
Cash on hand,	68 33
Notes receivable,	692 05
Investments,	1,074 21
Total assets, as per books of the company,	<u>\$103,986 76</u>

LIABILITIES.

Capital stock,	\$80,000 00
Notes payable,	6,000 00
Unpaid bills,	1,534 52
Total liabilities, as per books of the company,	<u>\$87,534 52</u>
Profit and loss balance,	16,452 24
	<u>\$103,986 76</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$23,092 97	
Income from sale of gas,		\$31,646 16
residuals,		4,994 85
Balance to profit and loss,	13,548 04	
	<u>\$36,641 01</u>	<u>\$36,641 01</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$17,738 10
Balance of gas manufacturing account,		13,548 04
Rents,		1,354 31
Jobbing account,		706 18
Other items of income,		149 24
Interest paid,	\$306 80	
Dividends declared,	9,600 00	
Construction charged off,	7,136 83	
Balance June 30, 1895,	16,452 24	
	<u>\$33,495 87</u>	<u>\$33,495 87</u>

GRAFTON ELECTRIC COMPANY.

ASSETS.

Electric plant,	\$2,800 00
Electric lines,	8,081 37
Meters,	200 25
Transformers,	570 80
Incandescent fixtures,	1,017 00
Due for light and power,	614 11
Oil and waste on hand,	2 30
Incandescent lamps on hand,	151 00
Cash on hand,	72 84
Total assets, as per books of the company,	<u>\$13,509 67</u>

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	500 00
Unpaid bills,	2,535 59
Total liabilities, as per books of the company,	<u>\$13,035 59</u>
Profit and loss balance,	474 08
	<u>\$13,509 67</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$598 78	
Income from sale of light and power,		\$1,072 86
Balance to profit and loss,	474 08	
	<u>\$1,072 86</u>	<u>\$1,072 86</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of electric manufacturing account,		\$474 08
Balance June 30, 1895,	\$474 08	
	<u>\$474 08</u>	<u>\$474 08</u>

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$1,560 00
Steam plant,	5,803 00
Electric plant,	17,093 30
Electric lines,	16,842 94
Meters,	1,021 02
Arc lamps,	315 00
Due for light and power,	1,484 37
Fuel on hand,	15 00
Oil and waste on hand,	18 75
Incandescent lamps on hand,	82 61
Globes on hand,	12 30
Other materials on hand,	422 00
Electric fixtures on hand,	194 93
Sundry accounts due the company,	87 60
Office furniture,	60 00
Cash on hand,	306 24
Investments, gas company,	1,155 06
Total assets, as per books of the company,	\$46,474 12
Profit and loss balance,	14 70
	<u>\$46,488 82</u>

LIABILITIES.	
Capital stock,	\$23,800 00
Bonds issued,	15,000 00
Notes payable,	5,489 00
Unpaid bills,	1,682 82
Interest due but not paid,	30 00
Amounts due from the company, not included above,	487 00
Total liabilities, as per books of the company,	<u>\$46,488 82</u>

MANUFACTURING ACCOUNT.		
	DR.	CR.
Operating expenses,	\$6,311 78	
Income from sale of light and power,		\$7,005 14
Balance to profit and loss,	693 36	
	<u>\$7,005 14</u>	<u>\$7,005 14</u>

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1894,	. . . . .		\$221 94
Balance of electric manufacturing account,	. . . . .		693 36
Interest paid,	. . . . .	\$930 00	
Balance June 30, 1895,	. . . . .		14 70
		<u>\$930 00</u>	<u>\$930 00</u>

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	\$4,000 00
Steam plant,	10,030 07
Electric plant,	28,844 09
Electric lines,	
Meters,	388 84
Transformers,	

Due for light and power,	\$1,180 82
Fuel on hand,	288 75
Carbons on hand,	45 00
Oil and waste on hand,	35 27
Incandescent lamps on hand,	77 20
Other materials on hand,	736 78
Sundry accounts due the company,	496 16
Cash on hand,	692 42

Total assets, as per books of the company, \$46,815 40

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	10,000 00
Unpaid bills,	545 10
Depreciation fund,	2,000 00

Total liabilities, as per books of the company, \$42,545 10
Profit and loss balance, 4,270 30
\$46,815 40

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,710 98	
Income from sale of light and power,		\$13,002 77
other sources,		125 00
Balance to profit and loss,	3,416 79	
	<u>\$13,127 77</u>	<u>\$13,127 77</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$5,521 74
Balance of electric manufacturing account,		3,416 79
Interest paid,	\$483 22	
Dividends declared,	1,200 00	
Construction charged off,	985 01	
Depreciation,	2,000 00	
Balance June 30, 1895,	4,270 30	
	<u>\$8,938 53</u>	<u>\$8,938 53</u>

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$41,608 47
Street mains,	4,572 10
Meters,	1,915 77
Due for gas,	953 75
Gas coal on hand,	47 00
Tar on hand,	350 00
Enrichers on hand,	200 40
Purifying materials on hand,	6 60
Other materials on hand,	74 70
Stoves on hand,	161 90
Sundry accounts due the company,	177 23
Cash on hand,	608 30

Total assets, as per books of the company, \$53,676 22

LIABILITIES.	
Capital stock,	\$50,000 00
Notes payable,	1,000 00
Total liabilities, as per books of the company,	\$51,000 00
Profit and loss balance,	2,676 22
	<u>\$53,676 22</u>

MANUFACTURING ACCOUNT.	
	DR.
Operating expenses,	\$6,269 42
Income from sale of gas,	
residuals,	
other sources,	
Balance to profit and loss,	1,625 96
	<u>\$7,895 38</u>
	CR.
	\$7,293 72
	449 18
	152 48
	<u>\$7,895 38</u>

PROFIT AND LOSS ACCOUNT.	
	DR.
Balance June 30, 1894,	
Balance of gas manufacturing account,	
Interest paid,	\$53 04
Dividends declared,	2,040 00
Depreciation,	63 21
Balance June 30, 1895,	2,676 22
	<u>\$4,832 47</u>
	CR.
	\$3,206 51
	1,625 96
	<u>\$4,832 47</u>

HAVERHILL ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$48,591 87
Steam plant,	50,965 07
Electric plant,	60,367 85
Electric lines,	59,311 74
Meters,	1,945 45
Transformers,	4,204 25
Arc lamps,	12,540 00
Due for light and power,	7,448 07
Fuel on hand,	893 70
Carbons on hand,	100 00
Oil and waste on hand,	47 44
Incandescent lamps on hand,	197 55
Globes on hand,	58 60
Other materials on hand,	1,094 45
Horses, wagons, etc.,	400 00
Sundry accounts due the company,	66 29
Office furniture,	225 00
Cash on hand,	3,107 38
Total assets, as per books of the company,	<u>\$251,564 71</u>

LIABILITIES.	
Capital stock,	\$127,500 00
Bonds issued,	85,000 00
Notes payable,	6,800 00
Unpaid bills,	254 10
Total liabilities, as per books of the company,	\$219,554 10
Profit and loss balance,	32,010 61
	<u>\$251,564 71</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$28,366 56	
Income from sale of light and power,		\$44,550 06
Balance to profit and loss,	16,183 50	
	<u>\$44,550 06</u>	<u>\$44,550 06</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$24,483 72
Balance of electric manufacturing account,		16,183 50
Rents,		184 00
Other items of income,		250 00
Interest paid,	\$5,265 61	
Dividends declared,	3,825 00	
Balance June 30, 1895,	32,010 61	
	<u>\$41,101 22</u>	<u>\$41,101 22</u>

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$25,033 71
Machinery and manufacturing appliances,	129,997 86
Street mains,	54,604 27
Meters,	14,505 52
Due for gas,	14,924 56
Gas coal on hand,	745 50
Other coal on hand,	747 60
Coke on hand,	52 36
Tar on hand,	40 00
Purifying materials on hand,	600 00
Other materials on hand,	633 32
Lungren lamps,	1,140 00
Stoves on hand,	2,157 00
Sundry accounts due the company,	195 44
Cash on hand,	6,581 84
Investments,	21,646 29
Total assets, as per books of the company,	<u>\$273,605 27</u>

LIABILITIES.

Capital stock,	\$75,000 00
Notes pay able,	27,500 00
Unpaid bills,	2,494 56
Total liabilities, as per books of the company,	<u>\$104,994 56</u>
Profit and loss balance,	168,610 71
	<u>\$273,605 27</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$59,219 95	
Income from sale of gas,		\$87,861 02
residuals,		661 50
Balance to profit and loss,	29,302 57	
	<u>\$88,522 52</u>	<u>\$88,522 52</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$148,093 90
Balance of gas manufacturing account,		29,302 57
Rents,		623 00
Other items of income,		280 84
Interest paid,	\$1,008 75	
Dividends declared,	7,500 00	
Depreciation,	1,180 85	
Balance June 30, 1895,	168,610 71	
	<u>\$178,300 31</u>	<u>\$178,300 31</u>

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$64,822 40	
{ electric,	25,871 84	
Income from sale of gas,		\$71,431 05
residuals,		13,329 27
other sources (gas),		42 17
inventory (gas),		4,437 94
sale of electric light and power,		63,892 11
other sources (electric),		743 96
inventory (electric),		1,099 88
Balance to profit and loss, { gas,	24,418 03	
{ electric,	39,864 11	
	<u>\$154,976 38</u>	<u>\$154,976 38</u>

HUDSON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,365 77
Electric plant,	6,522 63
Electric lines,	6,178 05
Meters,	258 67
Arc lamps,	1,926 00
Due for light and power,	393 35
Cash on hand,	943 34
Investments,	5,875 00
Total assets, as per books of the company,	<u>\$23,462 81</u>

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	3,500 00
Total liabilities, as per books of the company,	<u>\$18,500 00</u>
Profit and balance,	4,962 81
	<u>\$23,462 81</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,103 59	
Income from sale of light and power,		\$3,430 55
Balance to profit and loss,	326 96	
	<u>\$3,430 55</u>	<u>\$3,430 55</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$4,819 19
Balance of electric manufacturing account,		326 96
Other items of income,		520 00
Interest paid,	\$183 34	
Oil lamps,	520 00	
Balance June 30, 1895,	4,962 81	
	<hr/> \$5,666 15	<hr/> \$5,666 15

HULL ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Due for electric light and power,	\$125 00
Cash on hand,	2,853 11
Notes receivable,	122 50
Total assets, as per books of the company,	<hr/> \$3,100 61
Profit and loss balance,	58,040 22
	<hr/> \$61,140 83

LIABILITIES.

Capital stock,	\$60,000 00
Unpaid bills,	1,140 83
Total liabilities, as per books of the company,	<hr/> \$61,140 83

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,348 70	
Income from sale of light and power,		\$9,310 31
other sources,		177 16
Balance to profit and loss,		1,861 23
	<hr/> \$11,348 70	<hr/> \$11,348 70

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$2,527 75	
Balance of electric manufacturing account,	1,861 23	
Other items of income,		\$468 03
Interest paid,	1,226 92	
Loss on plant sold to town,	48,333 42	
Wiring account,	58 93	
Claims paid,	4,500 00	
Balance June 30, 1895,		58,040 22
	<hr/> \$58,508 25	<hr/> \$58,508 25

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$20,378 74
Steam plant,	43,252 67
Electric plant,	35,956 46
Electric lines,	54,219 71
Meters,	3,644 26
Transformers,	15,950 18
Arc lamps,	13,265 50
Franchise and patent rights,	20,250 50
Due for electric light and power,	5,452 00

Fuel on hand,	\$756 50
Carbons on hand,	34 20
Oil and waste on hand,	47 50
Incandescent lamps on hand,	521 03
Globes on hand,	53 96
Other materials on hand,	398 94
Horses, wagons, etc.,	336 89
Sundry accounts due the company,	2,403 28
Office furniture,	60 30
Cash on hand,	752 36
Investments,	15,000 00
Advance payments of interest,	316 25
Total assets, as books of the company,	<u>\$233,051 23</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	75,000 00
Notes payable,	39,814 91
Unpaid bills,	8,480 09
Interest due but not paid,	246 96
Total liabilities, as per books of the company,	<u>\$223,541 96</u>
Profit and loss balance,	9,509 27
	<u>\$233,051 23</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$23,969 72	
Income from sale of light and power,		\$31,738 00
Balance to profit and loss,	7,768 28	
	<u>\$31,738 00</u>	<u>\$31,738 00</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$6,926 70
Balance of electric manufacturing account,		7,768 28
Wiring account,		75 32
Interest paid,	\$5,261 03	
Balance June 30, 1895,	9,509 27	
	<u>\$14,770 30</u>	<u>\$14,770 30</u>

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,700 00
Machinery and manufacturing appliances,	2,165 00
Street mains,	5,100 00
Meters,	1,800 00
Due for gas,	546 48
Gas coal on hand,	37 50
Enrichers on hand,	125 00
Cash on hand,	900 84
Total assets, as per books of the company,	<u>\$14,374 82</u>
Profit and loss balance,	9,625 18
	<u>\$24,000 00</u>

LIABILITIES.

Capital stock,	\$16,000 00
Bonds issued,	8,000 00
Total liabilities, as per books of the company,	<u>\$24,000 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,846 70	
Income from sale of gas,		\$5,567 20
Balance to profit and loss,	<u>1,720 50</u>	
	\$5,567 20	<u>\$5,567 20</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$10,829 88	
Balance of gas manufacturing account,		\$1,720 50
Interest paid,	515 80	
Balance June 30, 1895,		<u>9,625 18</u>
	<u>\$11,345 68</u>	<u>\$11,345 68</u>

JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$118,000 00
Machinery and manufacturing appliances,	145,951 00
Street mains,	120,290 57
Meters,	5,731 49
Due for gas,	10,246 09
Gas coal on hand,	1,170 86
Coke on hand,	75 00
Tar on hand,	337 50
Enrichers on hand,	203 40
Purifying materials on hand,	84 00
Other materials on hand,	4,625 63
Stoves on hand,	55 00
Horses, wagons, etc.,	667 00
Sundry accounts due the company,	1,253 19
Office furniture,	750 00
Cash on hand,	<u>2,058 82</u>
Total assets, as per books of the company,	<u>\$411,499 55</u>

LIABILITIES.

Capital stock,	\$250,000 00
Notes payable,	65,000 00
Deposits,	1,221 40
Premium account,	<u>17,775 00</u>

Total liabilities, as per books of the company,	<u>\$333,996 40</u>
Profit and loss balance,	<u>77,503 15</u>
	<u>\$411,499 55</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$64,558 76	
Income from sale of gas,		\$85,246 33
residuals,		12,596 16
Balance to profit and loss,	<u>33,283 73</u>	
	<u>\$97,842 49</u>	<u>\$97,842 49</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$71,277 98
Balance of gas manufacturing account,		33,283 73
Rents,		120 00
Interest paid,	\$1,672 99	
Dividends declared,	25,000 00	
Other items,	505 57	
Balance June 30, 1895,	77,503 15	
	<hr/>	<hr/>
	\$104,681 71	\$104,681 71

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	\$170,393 79
Machinery and manufacturing appliances (gas),	169,891 59
Street mains (gas),	155,370 65
Meters (gas),	31,987 11
Due for gas,	8,657 11
Water gas fuel on hand,	1,340 00
Gas coal on hand,	2,462 68
Coke on hand,	1,012 07
Tar on hand,	2,052 00
Enrichers on hand,	1,083 10
Purifying materials on hand,	785 46
Other gas supplies on hand,	6,553 12
Stoves on hand,	2,281 11
Gas fixtures on hand,	70 96
Real estate (electric),	24,048 81
Steam plant (electric),	59,885 35
Electric plant,	62,011 01
Electric lines,	86,531 89
Meters (electric),	9,039 23
Arc lamps,	17,500 75
Due for electric light and power,	9,460 80
Fuel on hand (electric),	2,926 12
Carbons on hand,	351 25
Oil and waste on hand,	82 05
Incandescent lamps on hand,	900 07
Globes on hand,	51 59
Electric supplies,	2,529 76
Motors on hand,	5,001 71
Aqua ammonia,	1,598 78
Sundry accounts due the company,	6,568 91
Cash on hand,	14,406 07
Advanced payment of interest,	319 20
Investments,	10,132 29
	<hr/>
Total assets, as per books of the company,	\$867,286 39

LIABILITIES.

Capital stock,	\$590,000 00
Bonds issued,	125,000 00
Notes payable,	53,000 00
Unpaid bills,	1,317 35

Deposits,	\$156 00
Reserved fund,	7,996 03
Depreciation fund,	5,000 00

Total liabilities, as per books of the company,	\$782,469 38
Profit and loss balance,	84,817 01
	<u>\$867,286 39</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$83,895 11	
{ electric,	59,301 64	
Income from sale of gas,		\$98,999 66
residuals,		18,885 27
other sources (gas),		323 83
sale of electric light and power,		74,612 69
other sources (electric),		3,012 57
Balances to profit and loss, { gas,	34,313 65	
{ electric,	18,323 62	
	<u>\$195,834 02</u>	<u>\$195,834 02</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$85,416 69
Balance of gas manufacturing account,		34,313 65
Balance of electric manufacturing account,		18,323 62
Rents,		754 48
Jobbing account,		1,256 26
Other items of income,		575 85
Interest paid,	\$7,427 51	
Dividends declared,	35,400 00	
Depreciation,	5,000 00	
Reserve fund,	7,996 03	
Balance June 30, 1895,	84,817 01	
	<u>\$140,640 55</u>	<u>\$140,640 55</u>

LEE ELECTRIC COMPANY.

ASSETS.

Machinery and manufacturing appliances (gas),	\$500 00
Street mains (gas),	2,000 00
Meters,	300 00
Real estate (electric),	6,079 00
Steam plant (electric),	11,946 33
Electric plant,	6,287 45
Electric lines,	16,641 28
Meters (electric),	810 91
Transformers,	2,146 73
Arc lamps,	600 00
Due for electric light and power,	1,649 59
Fuel on hand (electric),	145 00
Oil and waste on hand,	29 20
Incandescent lamps on hand,	273 36
Other electric materials on hand,	120 55
Horses, wagons, etc.,	195 35
Sundry accounts due the company,	192 91
Office furniture,	15 75

Cash on hand,	\$14 73
Wiring account,	82 38
Insurance account,	50 00
Total assets, as per books of the company,	<u>\$50,080 52</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	20,000 00
Notes payable,	6,420 00
Unpaid bills,	1,058 83
Amounts due from the company, not included above,	1,893 79
Total liabilities, as per books of the company,	<u>\$49,372 62</u>
Profit and loss balance,	707 90
	<u>\$50,080 52</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,107 96	
Income from sale of light and power,		\$6,410 74
Balance to profit and loss,	2,302 78	
	<u>\$6,410 74</u>	<u>\$6,410 74</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,	\$6,181 20	
Balance of electric manufacturing account,		\$2,302 78
Rents,		56 33
Liabilities cancelled,		63,540 62
Interest paid,	1,011 29	
Dividends declared,	600 00	
Revaluation of plant,	57,399 34	
Balance June 30, 1895,	707 90	
	<u>\$65,899 73</u>	<u>\$65,899 73</u>

LEICESTER ELECTRIC COMPANY.

ASSETS.

Profit and loss balance,	\$30,884 52
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LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	1,624 63
Unpaid bills,	4,218 22
Interest due but not paid,	41 67
Total liabilities, as per books of the company,	<u>\$30,884 52</u>

MANUFACTURING ACCOUNT.
(To Jan. 25, 1895.)

	DR.	CR.
Operating expenses,	\$3,819 01	
Income from sale of light and power,		\$3,039 71
other sources,		72 82
Balance to profit and loss,		706 48
	<u>\$3,819 01</u>	<u>\$3,819 01</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$208 11	
Balance of manufacturing account,	706 48	
Interest paid,	500 00	
Foreclosure,	29,459 08	
Other items,	10 85	
Balance June 30, 1895,		\$30,884 52
	<hr/>	<hr/>
	\$30,884 52	\$30,884 52

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.		
Real estate,		\$11,728 52
Steam plant,		28,223 41
Electric plant,		21,499 11
Electric lines,		41,691 50
Meters,		3,916 72
Transformers,		10,179 52
Arc lamps,		9,745 69
Franchise,		10,000 00
Due for electric light and power,		3,020 15
Carbons on hand,		45 00
Oil and waste on hand,		21 89
Incandescent lamps on hand,		117 75
Globes on hand,		21 83
Other materials on hand,		170 28
Tools on hand,		128 55
Horses, wagons, etc.,		296 20
Sundry accounts due the company,		259 97
Office furniture,		157 07
Cash on hand,		459 13
Insurance,		124 58
		<hr/>
Total assets, as per books of the company,		\$141,806 87
Profit and loss balance,		2,988 13
		<hr/>
		\$144,795 00

LIABILITIES.		
Capital stock,		\$50,000 00
Notes payable,		85,385 65
Unpaid bills,		579 46
Interest due but not paid,		8,504 89
Accrued taxes,		325 00
		<hr/>
Total liabilities, as per books of the company,		\$144,795 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,239 79	
Income from sale of light and power,		\$17,915 33
other sources,		282 56
Balance to profit and loss,	3,958 10	
	<hr/>	<hr/>
	\$18,197 89	\$18,197 89

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$1,496 99
Balance of electric manufacturing account,		3,958 10
Other items of income,		439 73
Interest paid,	\$5,175 89	
Depreciation,	3,382 06	
Other items,	325 00	
Balance June 30, 1895,		2,988 13
	<hr/>	<hr/>
	\$8,882 95	\$8,882 95

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,000 00
Machinery and manufacturing appliances,	14,962 97
Street mains,	20,000 00
Meters,	2,037 03
Due for gas,	1,118 73
Gas coal on hand,	531 53
Enrichers on hand,	132 37
Sundry accounts due the company,	37 80
Cash on hand,	2,060 26
Notes receivable,	1,200 00
Total assets, as per books of the company,	<hr/> \$55,080 69

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	<hr/> \$50,000 00
Profit and loss balance,	5,080 69
	<hr/> \$55,080 69

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,676 31	
Income from sale of gas,		\$6,971 86
other sources,		50 60
Balance to profit and loss,	2,346 15	
	<hr/>	<hr/>
	\$7,022 46	\$7,022 46

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$4,717 29
Balance of gas manufacturing account,		2,346 15
Interest received,		48 00
Rents,		85 00
Other items of income,		7 75
Dividends declared,	\$2,000 00	
Construction charged off,	68 70	
Other items,	54 80	
Balance June 30, 1895,	5,080 69	
	<hr/>	<hr/>
	\$7,204 19	\$7,204 19

LEXINGTON GAS LIGHT COMPANY.

ASSETS.	
Real estate (gas),	\$1,514 95
Machinery and manufacturing appliances (gas),	21,523 73
Street mains (gas),	7,655 72
Meters (gas),	868 13
Due for gas,	587 39
Gas coal on hand,	34 00
Tar on hand,	7 50
Gas fixtures on hand,	33 21
Real estate (electric),	4,101 41
Steam plant (electric),	9,934 43
Electric plant,	12,275 93
Electric lines,	10,539 31
Meters (electric),	1,173 36
Transformers,	2,378 45
Arc lamps,	410 45
Wiring account,	1,680 67
Due for electric light and power,	1,262 45
Fuel on hand (electric),	115 20
Incandescent lamps on hand,	637 48
Sundry accounts due the company,	1,540 90
Advanced interest and insurance,	244 41
<hr/>	
Total assets, as per books of the company,	\$78,519 08

LIABILITIES.	
Capital stock,	\$30,000 00
Bonds issued,	23,000 00
Notes payable,	6,779 66
Unpaid bills,	3,723 80
Depreciation fund,	600 00
<hr/>	
Total liabilities, as per books of the company,	\$64,103 46
Profit and loss balance,	14,415 62
<hr/>	
	\$78,519 08

MANUFACTURING ACCOUNT.		
	DR.	CR.
Operating expenses, { gas,	\$2,246 74	
{ electric,	4,603 52	
Income from sale of gas,		\$2,784 83
other sources (gas),		18 95
sale of electric light and power,		7,947 55
Balances to profit and loss, { gas,	557 04	
{ electric,	3,344 03	
<hr/>		<hr/>
	\$10,751 33	\$10,751 33

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1894,		\$12,848 89
Balance of gas manufacturing account,		557 04
Balance of electric manufacturing account,		3,344 03
Rents,		10 00
Jobbing account,		449 76

	DR.	CR.
Other items of income,		\$30 21
Interest paid,	\$2,073 94	
Dividends declared,	250 00	
Depreciation,	187 89	
Depreciation fund,	300 00	
Other items,	12 48	
Balance June 30, 1895,	14,415 62	
	<u>\$17,239 93</u>	<u>\$17,239 93</u>

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$27,239 75
Steam plant,	98,051 21
Electric plant,	121,771 52
Electric lines,	245,794 68
Meters,	264 25
Inside wiring,	8,651 76
Due for electric light and power,	29,392 36
Fuel on hand,	580 00
Carbons on hand,	854 50
Oil and waste on hand,	99 20
Incandescent lamps on hand,	211 58
Globes on hand,	19 60
Other materials on hand,	1,989 06
Horses, wagons, etc.,	530 00
Sundry accounts due the company,	47 00
Office furniture,	180 00
Cash on hand,	10,411 57
Investments,	347 50
Total assets, as per books of the company,	<u>\$546,435 54</u>

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	127,000 00
Notes payable,	81,500 00
Unpaid bills,	5,021 86
Total liabilities, as per books of the company,	<u>\$513,521 86</u>
Profit and loss balance,	32,913 68
	<u>\$546,435 54</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$76,504 64	
Income from sale of light and power,		\$121,113 73
Balance to profit and loss,	44,609 09	
	<u>\$121,113 73</u>	<u>\$121,113 73</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$33,022 27
Balance of electric manufacturing account,		44,609 09
Interest received,		1,269 16
Jobbing account,		850 25

	DR.	CR.
Other items of income,		\$680 25
Interest paid,	\$11,482 34	
Dividends declared,	21,000 00	
Depreciation,	15,035 00	
Balance June 30, 1895,	32,913 68	
	<u>\$80,431 02</u>	<u>\$80,431 02</u>

LOWELL GAS LIGHT COMPANY.

ASSETS.		
Real estate,		\$425,000 00
Due for gas,		2,615 25
Gas coal on hand,		9,514 05
Coke on hand,		1,755 00
Tar on hand,		2,925 00
Enrichers on hand,		3,890 02
Purifying materials on hand,		60 00
Stoves on hand,		11,000 00
Cash on hand,		6,984 18
Investments,		182,288 29
Total assets, as per books of the company,		<u>\$646,031 79</u>

LIABILITIES.		
Capital stock,		\$500,000 00
Total liabilities, as per books of the company,		<u>\$500,000 00</u>
Profit and loss balance,		146,031 79
		<u>\$646,031 79</u>

MANUFACTURING ACCOUNT.		
	DR.	CR.
Operating expenses,	\$197,740 84	
Income from sale of gas,		\$253,618 63
residuals,		37,322 28
Balance to profit and loss,	93,200 07	
	<u>\$290,940 91</u>	<u>\$290,940 91</u>

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1894,		\$111,208 57
Balance of gas manufacturing account,		93,200 07
Rents,		5,158 31
Interest paid,	\$1,833 17	
Dividends declared,	60,000 00	
Other items,	1,701 99	
Balance June 30, 1895,	146,031 79	
	<u>\$209,566 95</u>	<u>\$209,566 95</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.		
Real estate (gas),		\$189,868 40
Machinery and manufacturing appliances (gas),		
Street mains (gas),		130,854 12
Meters (gas),		
Due for gas,		20,073 12
Gas coal on hand,		2,544 74

Coke on hand,	\$180 00
Tar on hand,	1,000 00
Enrichers on hand,	585 00
Purifying materials on hand,	137 80
Other gas materials on hand,	1,826 01
Stoves on hand,	2,306 06
Real estate (electric),	101,857 57
Steam plant (electric),	63,223 98
Electric plant,	39,492 57
Electric lines, }	107,153 74
Meters (electric), }	
Transformers, }	
Arc lamps, }	
Patent rights,	15,000 00
Due for electric light and power,	12,424 56
Fuel on hand (electric),	252 55
Carbons on hand,	832 00
Oil and waste on hand,	27 80
Incandescent lamps on hand,	422 95
Globes on hand,	55 00
Sundry accounts due the company,	1,692 92
Cash on hand,	2,368 10
Total assets, as per books of the company,	\$694,178 99

LIABILITIES.

Capital stock,	\$400,000 00
Notes payable,	102,800 00
Unpaid bills,	15,376 34
Deposits,	566 42
Reserved fund,	2,252 05
Depreciation fund,	10,000 00
Total liabilities, as per books of the company,	\$530,994 81
Profit and loss balance,	163,184 18
	\$694,178 99

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$96,589 19	
{ electric,	72,046 27	
Income from sale of gas,		\$127,251 27
residuals,		15,549 93
sale of electric light and power,		124,207 46
Balance to profit and loss, { gas,	46,212 01	
{ electric,	52,161 19	
	\$267,008 66	\$267,008 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$123,551 00
Balance of gas manufacturing account,		46,212 01
Balance of electric manufacturing account,		52,161 19
Rents,		702 38
Interest paid,	\$5,442 40	
Dividends declared,	32,000 00	
Depreciation,	22,000 00	
Balance June 30, 1895,	163,184 18	
	\$222,626 58	\$222,626 58

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$27,559 93
Steam plant,	55,722 40
Electric plant,	75,260 86
Electric lines,	184,616 76
Meters,	14,200 65
Transformers,	16,552 00
Arc lamps,	11,239 19
Patent rights,	25,000 00
Due for light and power,	10,367 59
Fuel on hand,	537 55
Carbons on hand,	132 47
Oil and waste on hand,	74 60
Incandescent lamps on hand,	389 84
Globes on hand,	39 33
Other materials on hand,	2,015 02
Horses, wagons, etc.,	1,701 76
Sundry accounts due the company,	4,440 26
Office furniture,	736 25
Cash on hand,	12,910 71
Investments,	5,000 00
Total assets, as per books of the company,	<u>\$448,497 17</u>

LIABILITIES.

Capital stock,	\$155,200 00
Bonds issued,	100,000 00
Notes payable,	156,270 45
Unpaid bills,	7,935 70
Interest due but not paid,	1,163 00
Total liabilities, as per books of the company,	<u>\$420,572 15</u>
Profit and loss balance,	27,925 02
	<u>\$448,497 17</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$51,818 88	
Income from sale of light and power,		\$88,372 50
Balance to profit and loss,	36,553 62	
	<u>\$88,372 50</u>	<u>\$88,372 50</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$26,843 68
Balance of electric manufacturing account,		36,553 62
Lamp sales, insurance, dividends, etc.,		1,059 60
Wiring account,		9 49
Other items of income,		1,228 50
Interest paid,	\$14,552 98	
Dividends declared,	11,638 00	
Depreciation,	10,000 00	
Expense oil lamps,	1,578 89	
Balance June 30, 1895,	27,925 02	
	<u>\$65,694 89</u>	<u>\$65,694 89</u>

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$45,795 62
Machinery and manufacturing appliances,	75,671 97
Street mains,	132,456 35
Meters,	11,200 00
Due for gas,	14,520 96
Gas coal on hand,	618 51
Coke on hand,	200 00
Tar on hand,	500 00
Enrichers on hand,	78 00
Purifying materials on hand,	60 00
Other gas materials on hand,	956 39
Stoves on hand,	125 00
Gas fixtures on hand,	75 00
Sundry accounts due the company,	3,368 87
Cash on hand,	360 32

Total assets, as per books of the company, \$285,987 59

LIABILITIES.

Capital stock,	\$220,300 00
Notes payable,	37,500 00
Unpaid bills,	6,201 23
Deposits,	865 00
Unpaid dividends,	1,147 50
Premium account,	12,685 00

Total liabilities, as per books of the company, \$278,698 73
Profit and loss balance, 7,288 86

\$285,987 59

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$71,831 39	
Income from sale of gas,		\$76,075 47
residuals,		11,152 36
other sources,		125 39
Balance to profit and loss,	15,521 83	
	\$87,353 22	\$87,353 22

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$9,106 75
Balance of gas manufacturing account,		15,521 83
Interest paid,	\$1,663 59	
Dividends declared,	13,200 00	
Depreciation,	1,392 28	
Jobbing account,	1,083 85	
Balance June 30, 1895,	7,288 86	
	\$24,628 58	\$24,628 58

MANUFACTURERS' GAS LIGHT COMPANY OF FALL RIVER.

ASSETS.	
Real estate,	\$3,000 00
Machinery and manufacturing appliances,	} 46,804 99
Street mains,	
Meters,	
Due for gas,	1,496 52
Coke on hand,	350 00
Cash on hand,	5,737 32
Total assets, as per books of the company,	<u>\$57,388 83</u>

LIABILITIES.	
Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	<u>\$50,000 00</u>
Profit and loss balance,	7,388 83
	<u>\$57,388 83</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$17,962 91	
Income from sale of gas,		\$18,341 59
residuals,		2,755 45
Balance to profit and loss,	3,134 13	
	<u>\$21,097 04</u>	<u>\$21,097 04</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$8,989 31
Balance of gas manufacturing account,		3,134 13
Interest received,		265 39
Dividends declared,	\$5,000 00	
Balance June 30, 1895,	7,388 83	
	<u>\$12,388 83</u>	<u>\$12,388 83</u>

MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$4,309 19
Machinery and manufacturing appliances,	13,806 39
Street mains,	21,000 00
Meters,	1,788 03
Due for gas,	494 40
Gas coal on hand,	74 40
Coke on hand,	48 00
Tar on hand,	105 00
Stoves on hand,	25 00
Gas fixtures on hand,	108 32
Office furniture,	50 00
Cash on hand,	647 41
Investments,	450 00
Total assets, as per books of the company,	<u>\$42,906 14</u>
Profit and loss balance,	3,653 86
	<u>\$46,560 00</u>

LIABILITIES.	
Capital stock,	\$40,000 00
Bonds issued,	6,500 00
Unpaid bills,	60 00
Total liabilities, as per books of the company,	<u>\$46,560 00</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,		\$8,168 72	
Income from sale of gas,			\$7,129 23
residuals,			441 65
other sources,			257 54
Balance to profit and loss,			340 30
		<u>\$8,168 72</u>	<u>\$8,168 72</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894,		\$2,899 23	
Balance of gas manufacturing account,		340 30	
Interest paid,		414 33	
Balance June 30, 1895,			\$3,653 86
		<u>\$3,653 86</u>	<u>\$3,653 86</u>

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$23,451 53
Steam plant,	23,442 79
Electric plant,	32,132 01
Electric lines, meters, transformers and arc lamps,	31,432 02
Due for light and power,	793 79
Fuel on hand,	38 50
Carbons on hand,	96 85
Oil and waste on hand,	11 00
Incandescent lamps on hand,	75 48
Globes on hand,	26 34
Other materials on hand,	759 35
Sundry accounts due the company,	243 58
Cash on hand,	510 70
Total assets, as per books of the company,	<u>\$113,013 94</u>

LIABILITIES.	
Capital stock,	\$30,000 00
Bonds issued,	37,100 00
Notes payable,	34,900 00
Unpaid bills,	360 23
Total liabilities, as per books of the company,	<u>\$102,360 23</u>
Profit and loss balance,	10,653 71
	<u>\$113,013 94</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$15,666 77	
Income from sale of light and power,		\$20,607 13
Balance to profit and loss,	4,940 36	
	<hr/>	<hr/>
	\$20,607 13	\$20,607 13

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$9,259 23
Balance of electric manufacturing account,		4,940 36
Other items of income,		154 05
Interest paid,	\$3,663 01	
Other items,	36 92	
Balance June 30, 1895,	10,653 71	
	<hr/>	<hr/>
	\$14,353 64	\$14,353 64

MARLBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,402 38
Machinery and manufacturing appliances,	42,690 69
Street mains,	13,652 98
Meters,	1,732 14
Due for gas,	3,005 01
Gas coal on hand,	1,801 52
Coke on hand,	110 00
Tar on hand,	288 00
Enrichers on hand,	18 70
Purifying materials on hand,	55 88
Gas fixtures on hand,	609 70
Other materials on hand	102 72
Sundry accounts due the company,	2,111 47
Cash on hand,	52 49
	<hr/>
Total assets, as per books of the company,	\$92,633 68

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	34,500 00
Unpaid bills,	3,023 89
Interest due but not paid,	625 00

Total liabilities, as per books of the company,	\$88,148 89
Profit and loss balance,	4,484 79

\$92,633 68

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,626 53	
Income from sale of gas,		\$13,283 28
residuals,		1,332 79
other sources,		20 25
Balance to profit and loss,	5,009 79	
	<hr/>	<hr/>
	\$14,636 32	\$14,636 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$36,337 60
Balance of gas manufacturing account,		5,009 79
Other items of income,		100 00
Interest paid,	\$625 00	
Depreciation,	36,337 60	
Balance June 30, 1895,	4,484 79	
	<u>\$41,447 39</u>	<u>\$41,447 39</u>

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,063 24
Steam plant,	14,529 80
Electric plant,	14,217 56
Electric lines,	35,138 85
Due for light and power,	1,491 58
Fuel on hand,	50 30
Carbons on hand,	26 40
Oil and waste on hand,	39 86
Incandescent lamps on hand,	78 20
Globes on hand,	3 50
Other materials on hand,	355 00
Horses, wagons, etc.,	57 00
Sundry accounts due the company,	313 93
Office furniture,	24 75
Cash on hand,	260 55
Insurance unexpired,	310 06
Total assets, as per books of the company,	<u>\$71,960 58</u>

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	24,500 00
Unpaid bills,	1,137 95
Total liabilities, as per books of the company,	<u>\$65,637 95</u>
Profit and loss balance,	6,322 63
	<u>\$71,960 58</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,048 00	
Income from sale of light and power,		\$12,793 88
Balance to profit and loss,	2,745 88	
	<u>\$12,793 88</u>	<u>\$12,793 88</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$4,647 17
Balance of electric manufacturing account,		2,745 88
Interest paid,	\$1,070 42	
Balance June 30, 1895,	6,322 63	
	<u>\$7,393 05</u>	<u>\$7,393 05</u>

MILFORD GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$3,450 00
Machinery and manufacturing appliances,	64,366 61
Street mains,	31,951 95
Meters,	2,599 00
Due for gas,	2,086 40
Gas coal on hand,	2,386 62
Coke on hand,	916 50
Tar on hand,	825 00
Purifying materials on hand,	60 25
Other materials on hand,	349 25
Stoves on hand,	243 88
Gas fixtures on hand,	1,257 57
Sundry accounts due the company,	120 95
Office furniture,	50 00
Cash on hand,	2,834 07
Total assets, as per books of the company,	<u>\$113,498 05</u>
LIABILITIES.	
Capital stock,	\$72,300 00
Unpaid dividends,	3,615 00
Depreciation fund,	35,800 00
Total liabilities, as per books of the company,	<u>\$111,715 00</u>
Profit and loss balance,	1,783 05
	<u>\$113,498 05</u>

MANUFACTURING ACCOUNT.										Dr.	Cr.
Operating expenses, . . . . .	.	.	.	.	.	.	.	.	.	\$12,098 19	
Income from sale of gas, . . . . .	.	.	.	.	.	.	.	.	.		\$18,493 27
residuals, . . . . .	.	.	.	.	.	.	.	.	.		2,217 99
other sources, . . . . .	.	.	.	.	.	.	.	.	.		189 22
Balance to profit and loss, . . . . .	.	.	.	.	.	.	.	.	.	8,802 29	
										<u>\$20,900 48</u>	<u>\$20,900 48</u>

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1894,	. . . . .		\$710 76
Balance of gas manufacturing account,	. . . . .		8,802 29
Dividends declared,	. . . . .	\$7,230 00	
Depreciation,	. . . . .	500 00	
Balance June 30, 1895,	. . . . .	1,783 05	
		<u>\$9,513 05</u>	<u>\$9,513 05</u>

MILLBURY ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$4,596 28
Steam plant,	6,311 57
Electric plant,	5,128 15
Electric lines,	14,392 21
Meters,	622 22
Transformers,	610 30
Arc lamps,	2,340 00

Due for light and power,	\$1,237 48
Fuel on hand,	115 13
Carbons on hand,	5 43
Oil and waste on hand,	12 38
Incandescent lamps on hand,	120 80
Globes on hand,	4 67
Other materials on hand,	243 50
Cash on hand,	286 41
Tools,	104 50
Insurance,	57 06

Total assets, as per books of the company, \$36,188 09

LIABILITIES.

Capital stock,	\$17,000 00
Bonds issued,	16,000 00
Notes payable,	1,259 06
Unpaid bills,	287 80
Interest due but not paid,	258 90

Total liabilities, as per books of the company, \$34,805 76
Profit and loss balance, 1,382 33
\$36,188 09

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,105 96	
Income from sale of light and power,		\$6,098 49
other sources,		21 33
Balance to profit and loss,	2,013 86	
	\$6,119 82	\$6,119 82

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$797 58
Balance of electric manufacturing account,		2,013 86
Interest received,		1 98
Wiring accounts,		7 83
Interest paid,	\$1,098 92	
Dividends declared,	340 00	
Balance June 30, 1895,	1,382 33	
	\$2,821 25	\$2,821 25

MILTON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,811 70
Steam plant,	10,534 50
Electric plant,	12,708 55
Electric lines, meters and transformers,	34,367 57
Due for light and power,	1,221 82
Fuel on hand,	15 00
Oil and waste on hand,	45 00
Incandescent lamps on hand,	270 00
Other materials on hand,	125 00

Horses, wagons, etc.,	\$75 00
Sundry accounts due the company,	19 49
Office furniture,	78 50
Cash on hand,	701 29

Total assets, as per books of the company,	\$70,973 42
Profit and loss balance,	819 34

\$71,792 76

LIABILITIES.	
Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	9,888 57
Unpaid bills,	1,904 19

Total liabilities, as per books of the company,	\$71,792 76
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,989 92	
Income from sale of light and power,		\$11,684 15
Balance to profit and loss,	3,694 23	
	\$11,684 15	\$11,684 15

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,	\$2,232 85	
Balance of electric manufacturing account,		\$3,694 23
Wiring account,		120 60
Other items of income,		9 75
Interest paid,	2,411 07	
Balance June 30, 1895,		819 34
	\$4,643 92	\$4,643 92

NANTUCKET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$200 00
Steam plant,	4,800 00
Electric plant,	8,000 00
Electric lines, meters, transformers and arc lamps,	12,000 00
Due for light and power,	6 27
Fuel on hand,	38 50
Carbons on hand,	39 20
Oil and waste on hand,	41 73
Incandescent lamps on hand,	93 00
Globes on hand,	22 00
Other materials on hand,	104 19
Office furniture,	75 00
Cash on hand,	832 27

Total assets, as per books of the company,	\$26,252 16
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LIABILITIES.

Capital stock,	\$25,000 00
Total liabilities, as per books of the company,	\$25,000 00
Profit and loss balance,	1,252 16
	\$26,252 16

MANUFACTURING ACCOUNT.

(From June 6, 1895.)

	Dr.	Cr.
Operating expenses,	\$353 49	
Income from sale of light and power,		\$512 17
Balance to profit and loss,	158 68	
	<u>\$512 17</u>	<u>\$512 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 6, 1895,		\$1,060 23
Balance of electric manufacturing account,		158 68
Wiring account,		33 25
Balance June 30, 1895,	<u>\$1,252 16</u>	
	<u>\$1,252 16</u>	<u>\$1,252 16</u>

NANTUCKET GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	20,000 00
Street mains,	9,540 53
Meters,	4,000 00
Due for gas,	124 73
Gas coal on hand,	748 80
Coke on hand,	4 00
Tar on hand,	11 25
Cash on hand,	67 30
Investments,	368 00
Total assets, as per books of the company,	<u>\$37,864 61</u>

LIABILITIES.

Capital stock,	\$36,000 00
Notes payable,	1,500 00
Total liabilities, as per books of the company,	<u>\$37,500 00</u>
Profit and loss balance,	364 61
	<u>\$37,864 61</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,681 82	
Income from sale of gas,		\$4,189 75
residuals,		188 90
other sources,		34 20
Balance to profit and loss,	731 03	
	<u>\$4,412 85</u>	<u>\$4,412 85</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$258 92	
Balance of gas manufacturing account,		\$731 03
Interest paid,	107 50	
Balance June 30, 1895,	<u>364 61</u>	
	<u>\$731 03</u>	<u>\$731 03</u>

NATICK ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$25,886 32
Steam plant,	30,494 16
Electric plant,	30,331 34
Electric lines, meters, transformers and arc lamps,	101,721 57
Due for light and power,	4,328 38
Fuel on hand,	1,309 90
Carbons on hand,	11 03
Oil and waste on hand,	12 51
Incandescent lamps on hand,	25 28
Globes on hand,	18 82
Sundry accounts due the company,	3,094 35
Cash on hand,	105 80
Advanced insurance,	53 98

Total assets, as per books of the company,	\$197,393 44
Profit and loss balance,	1,466 89

\$198,860 33

LIABILITIES.	
Capital stock,	\$40,000 00
Bonds issued,	35,000 00
Notes payable,	10,880 43
Unpaid bills,	112,979 90

Total liabilities, as per books of the company,	\$198,860 33
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$15,924 05	
Income from sale of light and power,		\$21,070 21
Balance to profit and loss,	5,146 16	
	<hr/> \$21,070 21	<hr/> \$21,070 21

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,	\$4,496 90	
Balance of electric manufacturing account,		\$5,146 16
Interest paid,	2,116 15	
Balance June 30, 1895,		1,466 89
	<hr/> \$6,613 05	<hr/> \$6,613 05

NATICK GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$16,670 38
Machinery and manufacturing appliances,	6,330 00
Street mains,	15,099 11
Meters,	2,372 26
Due for gas,	2,075 34
Gas coal on hand,	1,863 72
Coke on hand,	
Tar on hand,	
Enrichers on hand,	
Purifying materials on hand,	
Other gas materials on hand,	
Stoves on hand,	

Gas fixtures on hand,	\$1,334 76
Unexpired insurance,	31 25
Sundry accounts due the company,	695 39
Office furniture,	195 64
Cash on hand,	44 39

Total assets, as per books of the company, \$46,712 24

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	10,000 00
Unpaid bills,	2,750 29

Total liabilities, as per books of the company, \$32,750 29

Profit and loss balance, 13,961 95

\$46,712 24

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,487 00	
Income from sale of gas,		\$5,727 83
residuals,		252 05
other sources,		26 56
Balance to profit and loss,	1,519 44	
	\$6,006 44	\$6,006 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$12,894 62
Balance of gas manufacturing account,		1,519 44
Interest paid,	\$452 11	
Balance June 30, 1895,	13,961 95	
	\$14,414 06	\$14,414 06

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas),	}	\$191,701 06
Machinery and manufacturing appliances (gas),		
Street mains (gas), and services,		141,578 07
Meters (gas),		16,943 57
Due for gas,		5,641 64
Gas coal on hand,		2,423 05
Coke on hand,		40 00
Tar on hand,		252 00
Enrichers on hand,		728 00
Purifying materials on hand,		47 50
Other gas materials on hand,		9,047 73
Stoves on hand,		3,197 68
Gas and electric fixtures on hand,		2,920 86
Real estate (electric),		60,056 85
Steam plant (electric),		103,916 89
Electric plant,		125,435 00
Electric lines,		122,056 53
Meters (electric),		7,757 88
Public gas lamps,		2,054 75
Patent rights,		12,000 00
Due for electric light and power,		7,893 36
Fuel on hand (electric),		230 88

Carbons on hand,	\$704 16
Oil and waste on hand,	64 70
Incandescent lamps on hand,	827 65
Globes on hand,	480 81
Other electric materials on hand,	10,324 29
Motors on hand,	8,420 79
Ammonia,	25 00
Horses, wagons, etc.,	773 60
Sundry accounts due the company,	12,885 96
Office furniture,	2,065 00
Office supplies,	159 50
Cash on hand,	1,687 84
Notes receivable,	302 36
Investments,	31,505 29

Total assets, as per books of the company, \$886,150 25

LIABILITIES.

Capital stock,	\$550,000 00
Notes payable,	206,300 00
Unpaid bills,	6,767 66
Deposits,	1,287 31
Interest due but not paid,	1,572 70
Depreciation fund,	31,010 96

Total liabilities, as per books of the company, \$796,938 63

Profit and loss balance, 89,211 62

\$886,150 25

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$39,872 01	
{ electric,	60,419 19	
Income from sale of gas,		\$71,332 43
residuals,		7,551 97
other sources (gas),		13 00
sale of electric light and power,		89,589 02
other sources (electric),		2,408 12
Balances to profit and loss, { gas,	39,025 39	
{ electric,	31,577 95	
	\$170,894 54	\$170,894 54

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$63,666 20
Balance of gas manufacturing account,		39,025 39
Balance of electric manufacturing account,		31,577 95
Rents,		196 00
Jobbing accounts,		3,311 07
Other items of income,		672 27
Interest paid,	\$8,894 35	
Dividends declared,	33,000 00	
Depreciation,	7,342 91	
Balance June 30, 1895,	89,211 62	
	\$138,448 88	\$138,448 88

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,132 43
Machinery and manufacturing appliances (gas),	75,000 00
Street mains (gas),	2,705 34
Meters (gas),	1,390 85
Due for gas,	2,672 75
Gas coal on hand,	1,314 00
Coke on hand,	56 00
Tar on hand,	200 00
Other gas materials on hand,	323 88
Gas fixtures on hand,	53 75
Real estate (electric), }	60,000 00
Steam plant (electric), }	
Electric plant,	
Electric lines,	3,746 18
Arc lamps,	4,283 25
Due for electric light and power,	1,417 62
Fuel on hand (electric),	128 50
Carbons on hand,	144 00
Oil and waste on hand,	30 34
Globes on hand,	90 00
Other electric materials on hand,	210 50
Horses, wagons, etc.,	210 00
Sundry accounts due the company,	1,243 56
Cash on hand,	1,734 95
Total assets, as per books of the company,	<u>\$158,087 90</u>

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	5,000 00
Unpaid bills,	569 18
Unpaid dividends,	634 50
Total liabilities, as per books of the company,	<u>\$146,203 68</u>
Profit and loss balance,	11,884 22
	<u>\$158,087 90</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$10,738 51	
{ electric,	12,135 14	
Income from sale of gas,		\$15,265 34
residuals,		1,264 90
sale of electric light and power,		19,234 48
Balances to profit and loss, { gas,	5,791 73	
{ electric,	7,099 34	
	<u>\$35,764 72</u>	<u>\$35,764 72</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$16,622 28
Balance of gas manufacturing account,		5,791 73
Balance of electric manufacturing account,		7,099 34
Interest paid,	\$435 35	
Dividends declared,	7,090 00	
Depreciation,	10,193 78	
Balance June 30, 1895,	11,884 22	
	<hr/>	<hr/>
	\$29,513 35	\$29,513 35

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$51,096 69
Machinery and manufacturing appliances (gas),	68,355 54
Street mains (gas),	132,503 18
Meters (gas),	11,290 42
Due for gas,	27,414 10
Gas coal on hand,	5,469 61
Coke on hand,	40 00
Tar on hand,	2,000 00
Other gas materials on hand,	725 00
Stoves on hand,	538 81
Gas fixtures on hand,	77 00
Real estate (electric),	24,852 47
Steam plant (electric),	38,614 17
Electric plant,	26,206 90
Electric lines,	53,144 27
Meters (electric),	2,972 60
Transformers,	9,858 00
Arc lamps,	5,985 00
Due for electric light and power,	8,843 11
Fuel on hand (electric),	488 75
Carbons on hand,	680 00
Oil and waste on hand,	51 05
Incandescent lamps on hand,	254 30
Globes on hand,	10 90
Other electric materials on hand,	2,846 66
Horses, wagons, etc.,	1,136 00
Sundry accounts due the company,	5,264 24
Cash on hand,	7,715 11
Notes receivable,	450 92
Investments,	10,395 27
	<hr/>
Total assets, as per books of the company,	\$499,280 07

LIABILITIES.

Capital stock,	\$250,000 00
Bonds issued,	103,000 00
Notes payable,	8,000 00
Unpaid bills,	13,061 68
Deposits,	267 00
Unpaid dividends,	1,588 00

Interest due but not paid,	\$2,340 00
Reserved fund,	27,735 00
Contingent fund,	25,000 00
Total liabilities, as per books of the company,	\$430,991 68
Profit and loss balance,	68,288 39
	<u>\$499,280 07</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$100,660 11	
{ electric,	32,422 44	
Income from sale of gas,		\$113,409 30
residuals,		17,439 52
other sources (gas),		3,088 15
sale of electric light and power,		43,068 18
Balances to profit and loss, { gas,	33,276 86	
{ electric,	10,645 74	
	<u>\$177,005 15</u>	<u>\$177,005 15</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$217,400 51
Balance of gas manufacturing account,		33,276 86
Balance of electric manufacturing account,		10,645 74
Interest received,		302 43
Rents,		1,653 00
Interest paid,	\$7,425 82	
Dividends declared,	20,000 00	
Bad debts,	167 28	
Depreciation,	167,355 99	
Repairs, real estate,	41 06	
Balance June 30, 1895,	68,288 39	
	<u>\$263,278 54</u>	<u>\$263,278 54</u>

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$15,000 00
Machinery and manufacturing appliances (gas),	22,000 00
Street mains (gas),	15,000 00
Meters (gas),	5,362 00
Due for gas,	3,285 81
Gas coal on hand,	2,508 00
Tar on hand,	159 30
Enrichers on hand,	209 00
Stoves and gas fixtures on hand,	1,900 11
Real estate (electric),	7,000 00
Steam plant (electric),	17,000 00
Electric plant,	14,000 00
Electric lines, lamps and transformers,	20,000 00
Meters (electric),	2,000 00
Due for electric light and power,	1,112 80
Incandescent lamps on hand,	1,200 00
Globes on hand,	125 00
Other electric materials on hand,	200 00
Horses, wagons, etc.,	647 00
Sundry accounts due the company,	32 00

Office furniture,	\$750 00
Cash on hand,	4,540 78
Investments,	4,123 00
Total assets, as per books of the company,	<u>\$138,154 80</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	38,000 00
Total liabilities, as per books of the company,	<u>\$88,000 00</u>
Profit and loss balance,	50,154 80
	<u>\$138,154 80</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$21,702 30	
{ electric,	20,283 06	
Income from sale of gas,		\$30,376 76
residuals,		3,915 39
other sources (gas),		549 23
sale of electric light and power,		25,247 88
Balances to profit and loss, { gas,	13,139 08	
{ electric,	4,964 82	
	<u>\$60,089 26</u>	<u>\$60,089 26</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$53,440 33
Balance of gas manufacturing account,		13,139 08
Balance of electric manufacturing account,		4,964 82
Interest received,		14 71
Other items of income,		247 38
Interest paid,	\$2,271 84	
Dividends declared,	4,000 00	
Depreciation, { gas,	10,800 00	
{ electric,	4,500 00	
Other items,	79 68	
Balance June 30, 1895,	50,154 80	
	<u>\$71,806 32</u>	<u>\$71,806 32</u>

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate, }		
Steam plant, }		\$42,086 91
Electric plant,		60,385 94
Electric lines,		37,518 56
Meters,		2,536 90
Fuel on hand,		700 00
Horses, wagons, etc.,		285 20
Sundry accounts due the company,		4,067 33
Office furniture,		72 40
Cash on hand,		1,106 52
Insurance,		150 00
Total assets, as per books of the company,		<u>\$148,909 76</u>

LIABILITIES.	
Capital stock,	\$58,700 00
Bonds issued,	58,500 00
Notes payable,	17,940 35
Unpaid bills,	2,328 36
Depreciation fund,	4,000 00
Total liabilities, as per books of the company,	\$141,468 71
Profit and loss balance,	7,441 05
	<u>\$148,909 76</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$16,001 06
Income from sale of light and power,	\$22,293 13
Balance to profit and loss,	6,292 07
	<u>\$22,293 13</u>
	<u>\$22,293 13</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894,	\$6,533 36
Balance of electric manufacturing account,	6,292 07
Rents,	265 45
Interest paid,	\$4,475 83
Dividends declared,	1,174 00
Balance June 30, 1895,	7,441 05
	<u>\$13,090 88</u>
	<u>\$13,090 88</u>

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$41,118 54
Machinery and manufacturing appliances,	3,000 00
Street mains,	20,000 00
Due for gas,	2,183 71
Gas coal on hand,	1,768 22
Coke on hand,	3 00
Tar on hand,	156 00
Enrichers on hand,	425 88
Purifying materials on hand,	15 00
Other materials on hand,	1,483 52
Stoves on hand,	98 24
Sundry accounts due the company,	1,817 50
Cash on hand,	3,576 77
Investments,	1,000 00
Total assets, as per books of the company,	<u>\$76,646 38</u>

LIABILITIES.	
Capital stock,	\$50,000 00
Reserved fund,	1,000 00
Total liabilities, as per books of the company,	\$51,000 00
Profit and loss balance,	25,646 38
	<u>\$76,646 38</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$17,511 03	
Income from sale of gas,		\$26,317 16
residuals,		2,304 35
other sources,		51 55
Balance to profit and loss,	11,162 03	
	<u>\$28,673 06</u>	<u>\$28,673 06</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$18,687 81
Balance of gas manufacturing account,		11,162 03
Interest received,		100 12
Rents,		248 92
Reserved fund,		4,418 50
Interest paid,	\$200 00	
Dividends declared,	4,000 00	
Construction charged off,	395 50	
Depreciation,	4,375 50	
Balance June 30, 1895,	25,646 38	
	<u>\$34,617 38</u>	<u>\$34,617 38</u>

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$47,474 72
Machinery and manufacturing appliances,	16,391 68
Street mains,	18,136 31
Meters,	3,128 54
Due for gas,	1,352 40
Gas coal on hand,	1,544 98
Coke on hand,	235 72
Tar on hand,	25 00
Enrichers on hand,	121 50
Purifying materials on hand,	73 33
Other materials on hand,	55 00
Stoves on hand,	688 84
Gas fixtures on hand,	373 85
Sundry accounts due the company,	535 83
Office furniture,	189 00
Cash on hand,	10,426 14
Total assets, as per books of the company,	<u>\$100,752 84</u>

LIABILITIES.

Capital stock,	\$68,100 00
Bonds issued,	26,880 00
Unpaid dividends,	2,043 00
Interest due but not paid,	403 20
Total liabilities, as per books of the company,	<u>\$97,426 20</u>
Profit and loss balance,	3,326 64
	<u>\$100,752 84</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,800 00	
Income from sale of gas,		\$23,173 00
residuals,		2,004 52
other sources,		255 32
Balance to profit and loss,	10,632 84	
	<hr/>	<hr/>
	\$25,432 84	\$25,432 84

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$2,950 88
Balance of gas manufacturing account,		10,632 84
Rents,		134 21
Jobbing account,		65 14
Interest paid,	\$1,718 32	
Dividends declared,	4,086 00	
Depreciation,	4,515 35	
Other items,	136 76	
Balance June 30, 1895,	3,326 64	
	<hr/>	<hr/>
	\$13,783 07	\$13,783 07

NORTH SHORE ELECTRIC COMPANY.

ASSETS.

Profit and loss balance,	\$211,567 99
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LIABILITIES.

Capital stock,	\$125,000 00
Notes payable,	50,598 57
Unpaid bills,	28,691 39
Interest due but not paid,	6,553 44
Amounts due from the company, not included above,	724 59
	<hr/>

Total liabilities, as per books of the company, \$211,567 99

MANUFACTURING ACCOUNT.

(To Jan. 30, 1895.)

	Dr.	Cr.
Operating expenses,	\$14,114 18	
Income from sale of light and power,		\$13,967 86
Balance to profit and loss,		146 32
	<hr/>	<hr/>
	\$14,114 18	\$14,114 18

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$6,795 06	
Balance of electric manufacturing account,	146 32	
Interest paid,	5,329 76	
Foreclosure,	199,296 85	
Balance June 30, 1895,		\$211,567 99
	<hr/>	<hr/>
	\$211,567 99	\$211,567 99

NORWOOD GAS LIGHT COMPANY.

ASSETS.		
Real estate,		\$3,000 00
Street mains,	}	13,948 22
Machinery and manufacturing appliances,		
Meters,		1,116 49
Due for gas,		935 30
Gas coal on hand,		13 05
Purifying materials on hand,		32 90
Cash on hand,		11 12
Investments,		1,315 87
Total assets, as per books of the company,		<u>\$20,372 95</u>

LIABILITIES.		
Capital stock,		\$12,000 00
Notes payable,		5,250 00
Total liabilities, as per books of the company,		<u>\$17,250 00</u>
Profit and loss balance,		3,122 95
		<u>\$20,372 95</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,		\$5,052 80	
Income from sale of gas,			\$6,564 28
other sources,			155 00
Balance to profit and loss,		1,666 48	
		<u>\$6,719 28</u>	<u>\$6,719 28</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894,			\$1,641 13
Balance of gas manufacturing account,			1,666 48
Interest paid,		\$184 66	
Balance June 30, 1895,		3,122 95	
		<u>\$3,307 61</u>	<u>\$3,307 61</u>

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.		
Real estate,		\$1,703 28
Steam plant,		8,579 11
Electric plant,		6,924 74
Electric lines,		19,088 11
Meters,		607 29
Transformers,		7,795 93
Arc lamps,		3,189 50
Due for light and power,		1,618 23
Fuel on hand,		74 50
Carbons on hand,		6 00
Oil and waste on hand,		58 15
Incandescent lamps on hand,		51 17
Globes on hand,		28 50

Other materials on hand,	\$363 65
Tools on hand,	159 60
Unexpired insurance,	155 00
Horses, wagons, etc.,	148 00
Telephone,	183 77
Office furniture,	38 00
Cash on hand,	57 95
Wendell power station,	48,426 02
Interest paid in advance,	105 00

Total assets, as per books of the company,	\$99,361 50
Profit and loss balance,	10,428 92

 \$109,790 42

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	45,000 00
Notes payable,	13,600 00
Unpaid bills,	1,111 98
Interest due but not paid,	1,878 44
Amounts due from the company, not included above,	3,200 00

Total liabilities, as per books of the company,	\$109,790 42
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,940 39	
Income from sale of light and power,		\$10,314 12
other sources,		59 30
Balance to profit and loss,	3,433 03	
	<hr/> \$10,373 42	<hr/> \$10,373 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$10,711 43	
Balance of electric manufacturing account,		\$3,433 03
Rents,		192 12
Interest paid,	3,297 36	
Other items,	45 28	
Balance June 30, 1895,		10,428 92
	<hr/> \$14,054 07	<hr/> \$14,054 07

GAS WORKS OF THE OTIS COMPANY OF WARE.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,824 45	
Income from sale of gas, ¹		\$5,927 00
residuals,		1,076 60
Balance,	179 15	
	<hr/> \$7,003 60	<hr/> \$7,003 60

¹ 1,739,500 feet of gas used in the mills of the company, and not included in the income given.

PALMER AND MONSON ELECTRIC COMPANY.

(See Central Massachusetts Electric Company.)

PITTSFIELD COAL GAS COMPANY.

ASSETS.	
Real estate,	\$30,650 85
Machinery and manufacturing appliances,	37,591 36
Street mains,	19,110 00
Meters,	6,540 00
Due for gas,	3,757 19
Enrichers on hand,	456 00
Purifying materials on hand,	184 00
Other materials on hand,	318 50
Stoves on hand,	437 36
Cash on hand,	559 44
Notes receivable,	19,975 00
Investments,	2,450 00
Total assets, as per books of the company,	<u>\$122,029 70</u>

LIABILITIES.	
Capital stock,	\$62,500 00
Unpaid bills,	100 00
Reserved fund,	40,000 00
Amounts due from the company, not included above,	2,000 00
Total liabilities, as per books of the company,	<u>\$104,600 00</u>
Profit and loss balance,	17,429 70
	<u>\$122,029 70</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,	\$15,665 37		
Income from sale of gas,			\$23,011 50
residuals,			93 04
other sources,			70 00
Balance to profit and loss,	7,509 17		
	<u>\$23,174 54</u>		<u>\$23,174 54</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894,			\$16,890 53
Balance of gas manufacturing account,			7,509 17
Interest received,			530 00
Dividends declared,	\$7,500 00		
Balance June 30, 1895,	17,429 70		
	<u>\$24,929 70</u>		<u>\$24,929 70</u>

PITTSFIELD ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$41,330 41
Steam plant,	36,521 72
Electric plant,	51,058 85
Electric lines,	29,172 26
Meters,	7,635 54

Transformers,	\$15,446 00
Arc lamps,	7,085 00
Due for light and power,	6,782 17
Fuel on hand,	1,155 60
Carbons on hand,	54 61
Tools on hand,	1,129 78
Wiring supplies,	140 11
Sundry accounts due the company,	237 10
Cash on hand,	605 42
Taxes and water not matured,	159 33
Investments,	6,115 13
Total assets, as per books of the company,	<u>\$204,629 03</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	75,000 00
Notes payable,	1,000 00
Unpaid bills,	4,110 96
Total liabilities, as per books of the company,	<u>\$180,110 96</u>
Profit and loss balance,	24,518 07
	<u>\$204,629 03</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$35,931 12	
Income from sale of light and power,		\$55,133 97
other sources,		229 28
Balance to profit and loss,	19,432 13	
	<u>\$55,363 25</u>	<u>\$55,363 25</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$17,879 06
Balance of electric manufacturing account,		19,432 13
Rents,		825 00
Other items of income,		130 00
Interest paid,	\$3,700 00	
Dividends declared,	5,000 00	
Depreciation fund,	5,000 00	
Other items,	48 12	
Balance June 30, 1895,	24,518 07	
	<u>\$38,266 19</u>	<u>\$38,266 19</u>

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$14,473 78
Steam plant,	41,046 26
Electric plant,	47,412 35
Electric lines, }	33,322 92
Meters,	
Transformers, }	
Arc lamps,	
Franchise,	8,000 00
Due for light and power,	4,289 41
Fuel on hand,	1,920 00
Carbons on hand,	27 32
Oil and waste on hand,	25 18

Incandescent lamps on hand,	\$56 25
Globes on hand,	11 22
Other materials on hand,	1,678 91
Sundry accounts due the company,	63 35
Cash on hand,	544 13

Total assets, as per books of the company,	\$152,871 08
Profit and loss balance,	4,869 72

\$157,740 80

LIABILITIES.

Capital stock,	\$90,000 00
Bonds issued,	60,000 00
Notes payable,	1,608 83
Unpaid bills,	6,131 97

Total liabilities, as per books of the company,	\$157,740 80
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$19,886 62	
Income from sale of light and power,		\$21,780 71
Balance to profit and loss,	1,894 09	
	<hr/>	<hr/>
	\$21,780 71	\$21,780 71

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,	\$26,932 30	
Balance of electric manufacturing account,		\$1,894 09
Bonds cancelled,		20,000 00
Supplies account,		912 43
Wiring account,		411 62
Interest paid,	1,155 56	
Balance June 30, 1895,		4,869 72
	<hr/>	<hr/>
	\$28,087 86	\$28,087 86

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	2,227 28
Gas coal on hand,	111 78
Coke on hand,	49 50
Tar on hand,	90 00
Enrichers on hand,	56 74
Purifying materials on hand,	21 85
Other materials on hand,	96 60
Stoves on hand,	91 28
Gas fixtures on hand,	206 68
Sundry accounts due the company,	609 96
Cash on hand,	939 16

Total assets, as per books of the company,	\$44,500 83
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LIABILITIES.	
Capital stock,	\$40,000 00
Unpaid bills,	1,000 00
Unpaid dividends,	85 00
Interest due but not paid,	11 87
Depreciation fund,	573 90
Total liabilities, as per books of the company,	\$41,670 77
Profit and loss balance,	2,830 06
	<u>\$44,500 83</u>

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses,	\$6,978 73		
Income from sale of gas,			\$8,298 67
residuals,			641 59
Balance to profit and loss,	1,961 53		
	<u>\$8,940 26</u>		<u>\$8,940 26</u>

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1894,			\$1,671 18
Balance of gas manufacturing account,			1,961 53
Fixture account,			266 95
Interest paid,	\$50 00		
Dividends declared,	600 00		
Construction charged off,	359 60		
Depreciation,	60 00		
Balance June 30, 1895,	2,830 06		
	<u>\$3,899 66</u>		<u>\$3,899 66</u>

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	\$10,591 03
Steam plant,	25,569 11
Electric plant,	32,293 73
Electric lines, }	66,568 47
Meters, . }	
Transformers, }	
Arc lamps, }	3,599 98
Due for light and power,	
Fuel on hand,	
Carbons on hand,	60 00
Oil and waste on hand,	30 96
Incandescent lamps on hand,	105 00
Globes on hand,	1 60
Other materials on hand,	334 50
Fixtures on hand,	277 55
Horses, wagons, etc.,	855 50
Sundry accounts due the company,	329 67
Cash on hand,	238 88
Advanced interest,	389 42
Total assets, as per books of the company,	<u>\$141,339 90</u>

LIABILITIES.	
Capital stock,	\$89,700 00
Notes payable,	38,731 58
Unpaid bills,	4,351 58
Unpaid dividends,	75 00
Total liabilities, as per books of the company,	\$132,858 16
Profit and loss balance,	8,481 74
	<u>\$141,339 90</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$21,652 57
Income from sale of light and power,	\$26,477 96
Balance to profit and loss,	4,825 39
	<u>\$26,477 96</u>
	<u>\$26,477 96</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894,	\$10,327 92
Balance of electric manufacturing account,	4,825 39
Rents,	25 00
Lamp sales,	39 45
Other items of income,	235 00
Interest paid,	\$1,589 02
Dividends declared,	5,382 00
Balance June 30, 1895,	8,481 74
	<u>\$15,452 76</u>
	<u>\$15,452 76</u>

RAWSON LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	\$5,000 00
Steam plant,	4,500 00
Electric plant,	2,500 00
Electric lines,	8,024 55
Meters,	590 29
Transformers,	1,661 56
Water wheel,	1,200 00
Water power,	1,200 00
Due for light and power,	660 08
Fuel on hand,	25 00
Oil and waste on hand,	10 66
Incandescent lamps on hand,	115 14
Tools,	75 00
Other materials on hand,	30 00
Wiring materials,	39 25
Sundry accounts due the company,	37 53
Cash on hand,	320 15
Total assets, as per books of the company,	<u>\$25,989 21</u>

LIABILITIES.	
Capital stock,	\$25,000 00
Unpaid bills,	461 60
Total liabilities, as per books of the company,	<u>\$25,461 60</u>
Profit and loss balance,	527 61
	<u>\$25,989 21</u>

MANUFACTURING ACCOUNT.

(From April 1, 1895.)

	Dr.	Cr.
Operating expenses,	\$948 67	
Income from sale of light and power,		\$1,449 59
other sources,		26 69
Balance to profit and loss,	527 61	
	<u>\$1,476 28</u>	<u>\$1,476 28</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account,		\$527 61
Balance June 30, 1895,	\$527 61	
	<u>\$527 61</u>	<u>\$527 61</u>

ROXBURY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$116,365 91
Machinery and manufacturing appliances,	305,984 69
Street mains and services,	384,469 62
Meters,	89,012 69
Due for gas,	32,592 27
Purifying materials on hand,	147 00
Other materials on hand,	2,757 57
Stoves on hand,	56,801 51
Patent rights,	50,000 00
Horses, wagons, etc.,	100 00
Sundry accounts due the company,	4,374 58
Cash on hand,	4,466 25
Notes receivable,	29,428 89
Investments,	1,943 67
Gas on hand,	785 99
Total assets, as per books of the company,	<u>\$1,079,230 64</u>

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	71,719 17
Deposits,	1,323 00
Total liabilities, as per books of the company,	<u>\$673,042 17</u>
Profit and loss balance,	406,188 47
	<u>\$1,079,230 64</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$139,465 42	
Income from sale of gas,		\$175,322 03
Balance to profit and loss,	35,856 61	
	<u>\$175,322 03</u>	<u>\$175,322 03</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$404,881 50
Balance of gas manufacturing account,		35,856 61
Interest received,		10 75
Rents,		1,439 61
Dividends declared,	\$36,000 00	
Balance June 30, 1895,	406,188 47	
	<u>\$442,188 47</u>	<u>\$442,188 47</u>

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$45,145 22
Steam plant,	85,000 00
Electric plant,	31,000 00
Electric lines,	70,000 00
Meters,	8,700 00
Transformers,	11,000 00
Arc lamps,	6,000 00
Due for light and power,	7,923 41
Fuel on hand,	1,714 50
Carbons on hand,	174 60
Incandescent lamps on hand,	937 01
Globes on hand,	31 36
Other materials on hand,	1,955 47
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	130 87
Cash on hand,	3,291 50
Investments,	5,000 00
Total assets, as per books of the company,	<u>\$278,503 94</u>

LIABILITIES.

Capital stock,	\$175,000 00
Bonds issued,	50,000 00
Notes payable,	29,000 00
Unpaid bills,	4,114 83
Deposits,	226 84
Reserved fund,	15,491 54
Total liabilities, as per books of the company,	<u>\$273,833 21</u>
Profit and loss balance,	4,670 73
	<u>\$278,503 94</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$56,045 26	
Income from sale of light and power,		\$83,492 82
Balance to profit and loss,	27,447 56	
	<u>\$83,492 82</u>	<u>\$83,492 82</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$3,928 65
Balance of electric manufacturing account,		27,447 56
Jobbing account,		893 81
Other items of income,		78 23
Interest paid,	\$3,633 24	
Dividends declared,	10,500 00	
Depreciation,	12,222 39	
Other items,	1,321 89	
Balance June 30, 1895,	4,670 73	
	<u>\$32,348 25</u>	<u>\$32,348 25</u>

SALEM GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$135,041 42
Machinery and manufacturing appliances,	56,500 00
Street mains,	109,835 40
Meters,	13,965 15
Due for gas,	9,856 10
Gas coal on hand,	3,279 48
Coke on hand,	86 40
Tar on hand,	500 00
Enrichers on hand,	94 40
Purifying materials on hand,	72 50
Other materials on hand,	2,639 31
Stoves on hand,	873 75
Gas fixtures on hand,	526 04
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	549 24
Office furniture,	200 00
Cash on hand,	5,547 69
Investments,	3,463 00

Total assets, as per books of the company, \$343,529 88

LIABILITIES.	
Capital stock,	\$300,000 00
Deposits,	417 00
Amounts due from the company, not included above,	2,500 00

Total liabilities, as per books of the company, \$302,917 00

Profit and loss balance, 40,612 88

\$343,529 88

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$41,382 00
Income from sale of gas,	\$57,556 87
residuals,	5,656 11
Balance to profit and loss,	21,830 98
	<u>\$63,212 98</u>
	\$63,212 98

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894,	\$50,955 97
Balance of gas manufacturing account,	21,830 98
Interest received,	40 88
Interest paid,	\$214 95
Dividends declared,	12,000 00
Depreciation,	20,000 00
Balance June 30, 1895,	40,612 88
	<u>\$72,827 83</u>
	\$72,827 83

SOMERVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$23,774 57
Steam plant,	48,204 71
Electric plant,	65,909 99
Electric lines,	145,079 90
Meters,	6,647 16
Transformers,	12,828 43
Arc lamps,	25,662 41
Wiring,	208 85
Due for light and power,	7,191 58
Fuel on hand,	375 00
Carbons on hand,	895 42
Oil and waste on hand,	100 32
Incandescent lamps on hand,	954 25
Globes on hand,	44 42
Other materials on hand,	3,934 16
Tools on hand,	1,300 00
Horses, wagons, etc.,	1,418 20
Sundry accounts due the company,	505 48
Office furniture,	706 58
Cash on hand,	4,578 12
Interest and insurance advanced and unexpired,	1,181 35
Investments,	2,206 73
Total assets, as per book of the company,	<u>\$353,707 63</u>

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	22,000 00
Notes payable,	105,200 00
Unpaid bills,	5,199 63
Interest due but not paid,	183 33
Total liabilities, as per books of the company,	<u>\$332,582 96</u>
Profit and loss balance,	21,124 67
	<u>\$353,707 63</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$50,149 73	
Income from sale of light and power,		\$76,113 98
other sources,		64 91
Balance to profit and loss,	26,029 16	
	<u>\$76,178 89</u>	<u>\$76,178 89</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$13,348 97
Balance of electric manufacturing account,		26,029 16
Other items of income,		100 00
Interest paid,	\$6,353 46	
Dividends declared,	12,000 00	
Balance June 30, 1895,	21,124 67	
	<u>\$39,478 13</u>	<u>\$39,478 13</u>

SOUTH BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$200,945 76
Machinery and manufacturing appliances, }	
Street mains, }	288,253 86
Meters,	26,737 79
Due for gas,	9,864 15
Coke on hand,	349 04
Gas on hand,	126 50
Purifying materials on hand,	76 41
Other materials on hand,	4,120 11
Stoves on hand,	10,011 44
Patent rights,	25,000 00
Sundry accounts due the company,	3,080 54
Cash on hand,	17,433 87
Notes receivable,	18,373 55
Investments,	20,000 00
Total assets, as per books of the company,	<u>\$624,373 02</u>

LIABILITIES.

Capital stock,	\$440,000 00
Unpaid bills,	18,219 10
Deposits,	1,758 95
Amounts due from the company, not included above,	40 27
Total liabilities, as per books of the company,	<u>\$460,018 32</u>
Profit and loss balance,	164,354 70
	<u>\$624,373 02</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$63,937 32	
Income from sale of gas,		\$89,351 39
residuals,		22 26
Balance to profit and loss,	25,436 33	
	<u>\$89,373 65</u>	<u>\$89,373 65</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$163,962 80
Balance of gas manufacturing account,		25,436 33
Rents,		1,499 81
Interest paid,	\$144 24	
Dividends declared,	26,400 00	
Balance June 30, 1895,	164,354 70	
	<u>\$190,898 94</u>	<u>\$190,898 94</u>

SOUTHBIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$5,515 49
Machinery and manufacturing appliances (gas),	1,041 83
Street mains (gas),	6,420 66
Meters (gas),	1,640 71
Due for gas,	580 94

Gas coal on hand,	\$27 50
Tar on hand,	6 00
Enrichers on hand,	163 57
Other gas materials on hand,	195 82
Gas fixtures on hand,	129 43
Real estate (electric),	6,688 70
Steam plant (electric),	15,808 24
Electric plant,	15,141 45
Electric lines,	14,230 42
Due for electric light and power,	180 58
Carbons on hand,	16 20
Oil and waste on hand,	18 37
Incandescent lamps on hand,	26 66
Horses, wagons, etc.,	229 95
Sundry accounts due the company,	112 59
Office furniture,	150 50
Cash on hand,	359 39
Total assets, as per books of the company,	<u>\$68,685 00</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	18,500 00
Unpaid bills,	185 00
Total liabilities, as per books of the company,	<u>\$68,685 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,978 86	
{ electric,	7,681 96	
Income from sale of gas,		\$3,809 18
residuals,		4 25
sale of electric light and power,		11,140 03
Balances to profit and loss, { gas,	834 57	
{ electric,	3,458 07	
	<u>\$14,953 46</u>	<u>\$14,953 46</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$4,727 86
Balance of gas manufacturing account,		834 57
Balance of electric manufacturing account,		3,458 07
Interest paid,	\$777 00	
Dividends declared,	2,250 00	
Depreciation,	5,993 50	
	<u>\$9,020 50</u>	<u>\$9,020 50</u>

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$2,267 10
Electric plant,	5,089 29
Electric lines, meters and transformers,	3,661 00
Due for light and power,	47 64
Incandescent lamps on hand,	120 00
Other materials on hand,	100 00
Total assets, as per books of the company,	<u>\$11,285 03</u>

LIABILITIES.

Capital stock,	\$7,000 00
Notes payable,	4,285 03
Total liabilities, as per books of the company,	<u>\$11,285 03</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,383 75	
Income from sale of light and power,		\$4,668 75
Balance to profit and loss,	285 00	
	<u>\$4,668 75</u>	<u>\$4,668 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account,		\$285 00
Interest paid,	\$285 00	
	<u>\$285 00</u>	<u>\$285 00</u>

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$22,760 73
Machinery and manufacturing appliances (gas),	76,375 55
Street mains (gas),	36,216 81
Meters (gas),	3,704 00
Due for gas,	3,356 59
Gas coal on hand,	249 41
Enrichers on hand,	284 00
Purifying materials on hand,	20 00
Stoves on hand,	3,894 75
Pipe and fittings,	1,047 25
Electric plant, {	
Electric lines, {	
Meters (electric), {	24,927 17
Transformers, {	
Arc lamps, {	
Due for electric light and power,	421 19
Oil and waste on hand,	30 00
Globes on hand,	10 00
Tools,	414 10
Horses, wagons, etc.,	50 00
Sundry accounts due the company,	2,801 78
Office furniture,	100 00

Total assets, as per books of the company,	\$176,663 33
Profit and loss balance,	13,296 75
	<u>\$189,960 08</u>

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	85,000 00
Unpaid bills,	2,075 00
Interest due but not paid,	9,940 00
Amounts due from the company, not included above,	7,945 08

Total liabilities, as per books of the company,	<u>\$189,960 08</u>
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$9,553 62	
{ electric,	4,490 94	
Income from sale of gas,		\$10,857 28
other sources (gas),		303 00
sale of electric light and power,		4,810 32
Balances to profit and loss, { gas,	1,606 66	
{ electric,	319 38	
	<u>\$15,970 60</u>	<u>\$15,970 60</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,	\$9,902 89	
Balance of gas manufacturing account,		\$1,606 66
Balance of electric manufacturing account,		319 38
Rents,		770 00
Other items of income,		30 00
Interest paid,	5,777 40	
Depreciation,	342 50	
Balance June 30, 1895,		13,296 75
	<u>\$16,022 79</u>	<u>\$16,022 79</u>

SPRINGFIELD ELECTRIC.

(See United Electric Light Company.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$174,698 82
Machinery and manufacturing appliances (gas),	160,983 00
Street mains (gas),	184,307 83
Meters (gas),	33,785 17
Due for gas,	12,926 71
Gas coal on hand,	9,032 26
Coke on hand,	661 44
Tar on hand,	1,743 25
Enrichers on hand,	8 80
Purifying materials on hand,	100 00
Other gas materials on hand,	5,405 36
Stoves on hand,	575 78
Gas burners on hand,	339 75
Real estate (steam),	8,536 90
Steam plant,	47,426 55
Steam fittings,	1,913 19
Due for steam,	5,896 13
Fuel on hand (steam),	1,308 87
Horses, wagons, etc.,	1,500 00
Sundry accounts due the company,	4,913 63
Office furniture,	965 00
Cash on hand,	21,292 06
Notes receivable,	23 11
Total assets, as per books of the company,	<u>\$678,343 61</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	15,000 00

Deposits,	\$1,827 06
Reserved fund,	51,066 75
Amounts due from the company, not included above,	7,835 37
Total liabilities, as per books of the company,	\$575,729 18
Profit and loss balance,	102,614 43
	<u>\$678,343 61</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$102,405 07	
Income from sale of gas,		\$134,953 38
residuals,		20,246 08
Other sources,		295 50
Balance to profit and loss,	53,089 89	
	<u>\$155,494 96</u>	<u>\$155,494 96</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$94,297 22
Balance of gas manufacturing account,		53,089 89
Interest received,		621 39
Rents,		1,396 75
Interest paid,	\$1,131 88	
Dividends declared,	32,500 00	
Depreciation,	300 00	
Reserved fund,	12,858 94	
Balance June 30, 1895,	102,614 43	
	<u>\$149,405 25</u>	<u>\$149,405 25</u>

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$5,000 00
Machinery and manufacturing appliances (gas),	2,528 58
Street mains (gas),	4,736 65
Meters (gas),	645 38
Due for gas,	329 75
Enrichers on hand (naphtha),	54 00
Other gas materials on hand,	50 45
Steam plant (electric),	2,900 00
Electric plant,	1,750 00
Electric lines,	5,679 39
Arc lamps,	1,675 00
Due for electric light and power,	309 16
Fuel on hand (electric),	76 35
Carbons on hand,	41 25
Oil and waste on hand,	28 52
Other electric materials on hand,	69 76
Cash on hand,	1,142 90
Total assets, as per books of the company,	<u>\$27,017 14</u>

LIABILITIES.

Capital stock,	\$24,000 00
Unpaid dividends,	132 96
Total liabilities, as per books of the company,	<u>\$24,132 96</u>
Profit and loss balance,	2,884 18
	<u>\$27,017 14</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,622 27	
{ electric,	2,196 02	
Income from sale of gas,		\$3,339 29
sale of electric light and power,		3,504 92
Balances to profit and loss, { gas,	717 02	
{ electric,	1,308 90	
	<u>\$6,844 21</u>	<u>\$6,844 21</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$2,298 26
Balance of gas manufacturing account,		717 02
Balance of electric manufacturing account,		1,308 90
Dividends declared,	\$1,440 00	
Balance June 30, 1895,	2,884 18	
	<u>\$4,324 18</u>	<u>\$4,324 18</u>

SUBURBAN GAS AND ELECTRIC COMPANY.

(REVERE AND WINTHROP.)

ASSETS.

Real estate,	\$5,500 00
Steam plant,	19,740 00
Electric plant,	11,907 50
Electric lines,	
Meters,	
Transformers,	25,220 39
Arc lamps and globes, }	
Due for light and power,	3,300 12
Fuel on hand,	15 90
Carbons on hand,	69 75
Oil and waste on hand,	35 95
Incandescent lamps on hand,	126 40
Globes on hand,	7 51
Other materials on hand,	1,384 61
Horses, wagons, etc.,	300 00
Advanced insurance premiums,	728 84
Total assets, as per books of the company,	<u>\$68,336 97</u>

LIABILITIES.

Capital stock,	\$60,000 00
Unpaid bills,	7,501 68
Total liabilities, as per books of the company,	<u>\$67,501 68</u>
Profit and loss balance,	835 29
	<u>\$68,336 97</u>

MANUFACTURING ACCOUNT.

(From May 1, 1895.)

	Dr.	Cr.
Operating expenses,	\$3,758 31	
Income from sale of light and power,		\$3,495 49
Balance to profit and loss,		262 82
	<u>\$3,758 31</u>	<u>\$3,758 31</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance May 1, 1895,		\$1,098 11
Balance of electric manufacturing account,	\$262 82	
Balance June 30, 1895,	835 29	
	<u>\$1,098 11</u>	<u>\$1,098 11</u>

SUBURBAN LIGHT AND POWER COMPANY.

(BOSTON.)

ASSETS.

Real estate,	\$12,137 49
Steam plant,	42,824 24
Electric plant,	188,549 42
Electric lines,	10,073 02
Meters,	8,010 21
Arc lamps,	1,327 41
Patent rights,	75,000 00
Due for light and power,	8,416 32
Fuel on hand,	62 22
Carbons on hand,	844 12
Oil and waste on hand,	46 23
Incandescent lamps on hand,	1,032 24
Globes on hand,	49 28
Other materials on hand,	1,670 31
Sundry accounts due the company,	416 91
Office furniture,	780 95
Cash on hand,	367 57
Notes receivable,	392 11
Unexpired insurance and telephone,	824 91
Total assets, as per books of the company,	<u>\$352,824 96</u>

LIABILITIES.

Capital stock,	\$174,400 00
Bonds issued,	103,500 00
Notes payable,	37,362 50
Unpaid bills,	13,916 63
Interest due but not paid,	2,070 00
Amounts due from the company, not included above,	7,694 14
Total liabilities, as per books of the company,	<u>\$338,943 27</u>
Profit and loss balance,	13,881 69
	<u>\$352,824 96</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$62,447 33	
Income from sale of light and power,		\$71,022 23
other sources,		11,035 37
Balance to profit and loss,	19,610 27	
	<u>\$82,057 60</u>	<u>\$82,057 60</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$2,741 38
Balance of electric manufacturing account,		19,610 27
Interest paid,	\$8,198 51	
Depreciation,	271 45	
Balance June 30, 1895,	13,881 69	
	<u>\$22,351 65</u>	<u>\$22,351 65</u>

TAUNTON ELECTRIC LIGHTING COMPANY.

ASSETS.		
Real estate,		\$16,095 33
Steam plant,		29,186 66
Electric plant,		37,065 44
Electric lines, }		
Meters, }		
Transformers, }		21,913 06
Arc lamps, }		
Due for light and power,		2,815 71
Fuel on hand,		23 10
Carbons on hand,		48 93
Oil and waste on hand,		34 30
Incandescent lamps on hand,		82 10
Globes on hand,		48 13
Other materials on hand,		144 22
Horses, wagons, etc.,		300 00
Cash on hand,		376 58
Total assets, as per books of the company,		<u>\$108,133 56</u>

LIABILITIES.		
Capital stock,		\$50,000 00
Notes payable,		29,000 00
Unpaid bills,		2,374 21
Total liabilities, as per books of the company,		<u>\$81,374 21</u>
Profit and loss balance,		26,759 35
		<u>\$108,133 56</u>

MANUFACTURING ACCOUNT.		
	DR.	CR.
Operating expenses,	\$21,846 94	
Income from sale of light and power,		\$28,160 02
Balance to profit and loss,	6,313 08	
	<u>\$28,160 02</u>	<u>\$28,160 02</u>

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1894,		\$24,552 78
Balance of electric manufacturing account,		6,313 08
Wiring account,		255 14
Other items of income,		26 35
Interest paid,	\$888 00	
Dividends declared,	3,500 00	
Balance June 30, 1895,	26,759 35	
	<u>\$31,147 35</u>	<u>\$31,147 35</u>

TAUNTON GAS LIGHT COMPANY.

ASSETS.		
Real estate,		\$26,500 00
Machinery and manufacturing appliances,		53,500 00
Due for gas,		11,221 29
Gas coal on hand,		6,750 00
Coke on hand,		45 50
Tar on hand,		182 50
Enrichers on hand,		18 91

Purifying materials on hand,	\$153 35
Other materials on hand,	231 00
Stoves on hand,	484 93
Gas fixtures on hand,	2,703 40
Lungren lamps,	104 00
Ammonia,	40 00
Sundry accounts due the company,	3,780 76
Cash on hand,	6,453 75
Total assets, as per books of the company,	<u>\$112,169 39</u>

LIABILITIES.

Capital stock,	\$80,000 00
Deposits,	146 00
Total liabilities, as per books of the company,	<u>\$80,146 00</u>
Profit and loss balance,	32,023 39
	<u>\$112,169 39</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$43,319 99	
Income from sale of gas,		\$56,317 88
residuals,		5,502 98
other sources,		147 73
Balance to profit and loss,	18,648 60	
	<u>\$61,968 59</u>	<u>\$61,968 59</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$26,267 71
Balance of gas manufacturing account,		18,648 60
Rents,		150 00
Dividends declared,	8,000 00	
Construction charged off,	2,727 98	
Depreciation,	2,314 94	
Balance June 30, 1895,	32,023 39	
	<u>\$45,066 31</u>	<u>\$45,066 31</u>

TURNER'S FALLS.

(See Franklin Electric Light Company.)

UNION ELECTRIC LIGHT COMPANY (FRANKLIN).

ASSETS.

Real estate,	\$4,833 50
Steam plant,	5,347 72
Electric plant,	6,852 00
Electric lines,	26,686 86
Meters,	1,736 87
Transformers,	3,231 30
Arc lamps,	2,851 90
Due for light and power,	2,925 19
Fuel on hand,	
Carbons on hand,	
Oil and waste on hand,	
Incandescent lamps on hand,	
Globes on hand,	
Other materials on hand,	
Motors on hand,	
	<u>871 19</u>
	16 00

Electric fixtures and tools on hand,	\$951 92
Office furniture,	99 35
Cash on hand,	1,757 52
Unexpired insurance, interest and taxes,	146 31
Total assets, as per books of the company,	<u>\$58,307 63</u>

LIABILITIES.	
Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Notes payable,	3,200 00
Unpaid bills,	3,504 89
Unpaid dividends,	750 00
Total liabilities, as per books of the company,	<u>\$57,454 89</u>
Profit and loss balance,	852 74
	<u>\$58,307 63</u>

MANUFACTURING ACCOUNT.		
	DR.	CR.
Operating expenses,	\$7,450 08	
Income from sale of light and power,		\$10,487 45
Balance to profit and loss,	3,037 37	
	<u>\$10,487 45</u>	<u>\$10,487 45</u>

PROFIT AND LOSS ACCOUNT.										\$10,431 40	\$10,431 40
										DR.	CR.
Balance June 30, 1894,	.	.	.	.	.	.	.	.	.	\$105 29	
Balance of electric manufacturing account,	.	.	.	.	.	.	.	.	.		\$3,037 37
Supplies account,	.	.	.	.	.	.	.	.	.		375 79
Wiring account,	.	.	.	.	.	.	.	.	.		671 47
Interest paid,	.	.	.	.	.	.	.	.	.	126 60	
Dividends declared,	.	.	.	.	.	.	.	.	.	3,000 00	
Balance June 30, 1895,	.	.	.	.	.	.	.	.	.	852 74	
										<u>\$4,084 63</u>	<u>\$4,084 63</u>

UNITED ELECTRIC LIGHT COMPANY (SPRINGFIELD).

ASSETS.	
Real estate,	\$114,432 80
Steam plant,	134,730 85
Electric plant,	193,332 94
Electric lines,	134,134 19
Meters,	12,930 75
Transformers,	15,175 12
Due for light and power,	18,327 23
Fuel on hand,	565 71
Carbons on hand,	1,232 10
Oil and waste on hand,	39 71
Incandescent lamps on hand,	2,836 52
Globes on hand,	511 60
Other materials on hand,	1,000 00
Motors on hand,	15,882 10
Horses, wagons, etc.,	694 00
Sundry accounts due the company,	9,480 10
Office furniture,	500 00
Cash on hand,	429 61
Notes receivable,	17,340 00
Investments,	123,606 00
Total assets, as per books of the company,	<u>\$797,181 33</u>

LIABILITIES.	
Capital stock,	\$500,000 00
Notes payable,	173,300 00
Depreciation fund,	100,000 00
Amounts due from the company, not included above,	12,960 21
Total liabilities, as per books of the company,	\$786,260 21
Profit and loss balance,	10,921 12
	<u>\$797,181 33</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$88,428 87.
Income from sale of light and power,	\$161,608 22
Balance to profit and loss,	73,179 35
	<u>\$161,608 22</u>
	<u>\$161,608 22</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894,	\$11,254 66
Balance of electric manufacturing account,	73,179 35
Rents,	875 00
Other items of income,	969 85
Interest paid,	\$7,966 55
Dividends declared,	30,000 00
Construction charged off,	5,000 00
Depreciation,	7,391 19
Depreciation fund,	25,000 00
Balance June 30, 1895,	10,921 12
	<u>\$86,278 86</u>
	<u>\$86,278 86</u>

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$8,262 79
Steam plant,	12,106 09
Electric plant,	10,409 75
Electric lines,	36,107 69
Meters,	1,551 58
Due for light and power,	2,211 81
Fuel on hand,	268 00
Carbons on hand,	30 00
Oil and waste on hand,	84 10
Incandescent lamps on hand,	90 25
Globes on hand,	14 00
Other materials on hand,	1,108 82
Horses, wagons, etc.,	605 68
Office furniture,	58 53
Cash on hand,	114 71
Total assets, as per books of the company,	<u>\$73,023 80</u>

LIABILITIES.	
Capital stock,	\$39,200 00
Notes payable,	30,370 00
Unpaid bills,	1,106 19
Total liabilities, as per books of the company,	<u>\$70,676 19</u>
Profit and loss balance,	2,347 61
	<u>\$73,023 80</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$8,539 14	
Income from sale of light and power,		\$11,642 69
Balance to profit and loss,	3,103 55	
	<hr/>	<hr/>
	\$11,642 69	\$11,642 69

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$2,664 53
Balance of electric manufacturing account,		3,103 55
Jobbing account,		17 85
Other items of income,		116 17
Interest paid,	\$1,583 82	
Construction charged off,	1,656 75	
Depreciation,	313 92	
Balance June 30, 1895,	2,347 61	
	<hr/>	<hr/>
	\$5,902 10	\$5,902 10

WALTHAM GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$22,994 88
Machinery and manufacturing appliances (gas),	90,243 44
Street mains (gas),	51,300 00
Meters (gas),	6,000 00
Due for gas,	3,352 05
Gas coal on hand,	1,080 50
Coke on hand,	63 00
Tar on hand,	625 00
Purifying materials on hand,	29 70
Other gas materials on hand,	2,012 29
Stoves on hand,	188 25
Gas fixtures on hand,	275 00
Real estate (electric),	13,265 92
Steam plant (electric),	38,272 23
Electric plant,	43,053 47
Electric lines,	30,963 40
Meters (electric),	4,428 83
Transformers,	5,601 65
Due for electric light and power,	5,104 66
Fuel on hand (electric),	1,733 78
Carbons on hand,	160 50
Oil and waste on hand,	43 83
Incandescent lamps on hand,	133 10
Globes on hand,	9 79
Other electric materials on hand,	1,391 77
Horses, wagons, etc.,	407 00
Sundry accounts due the company,	2,646 77
Office furniture,	1,277 77
Cash on hand,	851 58
	<hr/>
Total assets, as per books of the company,	\$327,510 16

LIABILITIES.	
Capital stock,	\$140,000 00
Bonds issued,	50,000 00
Notes payable,	40,000 00
<hr/>	
Total liabilities, as per books of the company,	\$230,000 00
Profit and loss balance,	97,510 16
<hr/>	
	\$327,510 16

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, { gas,	\$26,128 49
{ electric,	34,479 76
Income from sale of gas,	\$33,076 83
residuals,	1,526 98
sale of electric light and power,	37,718 75
Balances to profit and loss, { gas,	8,475 32
{ electric,	3,238 99
<hr/>	
	\$72,322 56 \$72,322 56

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894,	\$103,958 31
Balance of gas manufacturing account,	8,475 32
Balance of electric manufacturing account,	3,238 99
Jobbing account,	69 89
Other items of income,	67 64
Interest paid,	\$4,083 33
Dividends declared,	8,400 00
Depreciation,	5,432 33
Other items,	384 33
Balance June 30, 1895,	97,510 16
<hr/>	
	\$115,810 15 \$115,810 15

WARE ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$6,630 23
Steam plant,	7,705 40
Electric plant,	6,981 46
Electric lines, meters, transformers and arc lamps,	20,285 91
Due for light and power,	601 91
Fuel on hand,	288 75
Carbons on hand,	48 00
Oil and waste on hand,	9 66
Incandescent lamps on hand,	19 25
Globes on hand,	7 50
Other materials on hand,	245 62
Sundry accounts due the company,	416 94
Office furniture and tools,	256 80
Cash on hand,	535 31
Insurance unexpired,	68 25
<hr/>	
Total assets, as per books of the company,	\$44,100 99

LIABILITIES.

Capital stock,	\$27,800 00
Notes payable,	14,100 00
Reserved fund,	605 89
Total liabilities, as per books of the company,	\$42,505 89
Profit and loss balance,	1,595 10
	<u>\$44,100 99</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,506 36	
Income from sale of light and power,		\$7,851 25
Balance to profit and loss,	2,344 89	
	<u>\$7,851 25</u>	<u>\$7,851 25</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$1,575 63
Balance of electric manufacturing account,		2,344 89
Interest paid,	\$751 50	
Dividends declared,	1,514 00	
Depreciation,	59 92	
Balance June 30, 1895,	1,595 10	
	<u>\$3,920 52</u>	<u>\$3,920 52</u>

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	10,322 91
Street mains (gas),	10,039 87
Meters (gas),	2,104 33
Due for gas,	552 43
Gas coal on hand,	163 50
Coke on hand,	25 00
Tar on hand,	45 00
Gas on hand,	25 00
Stoves on hand,	30 20
Tools,	188 38
Real estate (electric),	9,860 79
Steam plant (electric),	11,634 81
Electric plant,	17,154 28
Electric lines,	4,190 10
Meters (electric),	225 26
Transformers,	2,720 71
Arc lamps,	6,132 30
Due for electric light and power,	996 03
Fuel on hand (electric),	148 97
Carbons on hand,	41 25
Oil and waste on hand,	14 10
Incandescent lamps on hand,	114 62
Globes on hand,	31 41
Other electric materials on hand,	81 07
Office furniture,	137 55
Cash on hand,	25 06
Insurance unexpired,	128 75
Investments,	2,400 00
Total assets, as per books of the company,	<u>\$88,033 68</u>

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	30,000 00
Notes payable,	3,978 50
Unpaid bills,	295 65
Total liabilities, as per books of the company,	\$79,274 15
Profit and loss balance,	8,759 53
	<u>\$88,033 68</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$3,098 22	
{ electric,	7,049 93	
Income from sale of gas,		\$4,363 27
residuals,		315 00
other sources (gas),		39 75
sale of electric light and power,		10,118 22
Balances to profit and loss, { gas,	1,619 80	
{ electric,	3,068 29	
	<u>\$14,836 24</u>	<u>\$14,836 24</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$6,154 12
Balance of gas manufacturing account,		1,619 80
Balance of electric manufacturing account,		3,068 29
Fixture account,		8 47
Other items of income,		27 28
Interest paid,	\$2,118 43	
Balance June 30, 1895,	8,759 53	
	<u>\$10,877 96</u>	<u>\$10,877 96</u>

WESTBOROUGH ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,855 08
Steam plant,	7,198 68
Electric plant,	12,764 43
Electric lines,	14,864 85
Meters,	1,432 08
Transformers,	3,211 17
Arc lamps,	885 22
Patent rights,	4,500 00
Due for light and power,	1,667 48
Fuel on hand,	53 81
Carbons on hand,	36 00
Oil and waste on hand,	46 50
Incandescent lamps on hand,	201 61
Globes on hand,	14 87
Other materials on hand,	803 63
Sundry accounts due the company,	976 54
Office furniture,	150 00
Cash on hand,	91 80
Total assets, as per books of the company,	<u>\$54,753 75</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	21,700 00
Unpaid bills,	3,441 41
Reserved fund,	208 02
Total liabilities, as per books of the company,	<u>\$50,349 43</u>
Profit and loss balance,	4,404 32
	<u>\$54,753 75</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,298 55	
Income from sale of light and power,		\$9,372 70
other sources,		236 71
Balance to profit and loss,	3,310 86	
	<u>\$9,609 41</u>	<u>\$9,609 41</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$2,281 54
Balance of electric manufacturing account,		3,310 86
Rents,		78 00
Jobbing account,		179 43
Other items of income,		13 88
Interest paid,	\$1,360 54	
Depreciation,	98 85	
Balance June 30, 1895,	4,404 32	
	<u>\$5,863 71</u>	<u>\$5,863 71</u>

WESTFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$24,618 12
Machinery and manufacturing appliances (gas),	25,782 30
Street mains (gas),	17,700 02
Meters (gas),	2,642 43
Due for gas,	3,624 85
Gas coal on hand,	1,015 75
Services,	2,161 28
Enrichers on hand,	184 75
Purifying materials on hand,	3 60
Stoves on hand,	169 00
Gas fixtures on hand,	162 11
Real estate (electric),	9,406 01
Steam plant (electric),	5,552 98
Electric plant,	7,465 12
Electric lines,	8,280 33
Meters (electric),	20 33
Transformers,	1,489 42
Arc lamps,	3,551 35
Due for electric light and power,	1,632 43
Fuel on hand (electric),	300 00
Carbons on hand,	208 00
Oil and waste on hand, { gas,	11 20
{ electric,	16 20
Globes on hand,	21 80

Electric supplies on hand,	\$13 53
Sundry accounts due the company,	107 00
Cash on hand,	62 05

Total assets, as per books of the company, \$116,201 96

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	16,425 00
Unpaid bills,	382 33
Premium account,	6,300 00
Depreciation fund,	9,196 43

Total liabilities, as per books of the company, \$107,303 76

Profit and loss balance, 8,898 20

\$116,201 96

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$10,295 62	
{ electric,	7,888 93	
Income from sale of gas,		\$15,672 64
residuals,		1,176 03
sale of electric light and power,		13,557 65
Balances to profit and loss, { gas,	6,553 05	
{ electric,	5,668 72	
	\$30,406 32	\$30,406 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$9,469 34
Balance of gas manufacturing account,		6,553 05
Balance of electric manufacturing account,		5,668 72
Rents,		125 30
Interest paid,	\$1,858 71	
Dividends declared,	4,320 00	
Depreciation (electric),	2,913 65	
Depreciation fund,	3,825 85	
Balance June 30, 1895,	8,898 20	
	\$21,816 41	\$21,816 41

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$13,153 79
Steam plant,	14,414 55
Electric plant,	24,106 84
Electric lines,	67,887 76
Meters,	930 78
Arc lamps and globes,	2,146 03
Due for light and power,	3,730 51
Fuel on hand,	395 08
Carbons on hand,	24 75
Oil and waste on hand,	66 65
Incandescent lamps on hand,	54 80
Other materials on hand,	628 84
Horses, wagons, etc.,	225 25
Sundry accounts due the company,	822 66
Office furniture, tools, etc.,	445 85
Cash on hand,	186 86
Advanced insurance premiums,	128 35

Total assets, as per books of the company, \$129,349 35

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	17,434 44
Unpaid bills,	5,368 84
Interest due but not paid,	997 50

Total liabilities, as per books of the company,	\$123,800 78
Profit and loss balance,	5,548 57

\$129,349 35

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$15,788 09	
Income from sale of light and power,		\$19,293 55
other sources,		122 85
Balance to profit and loss,	3,628 31	
	<u>\$19,416 40</u>	<u>\$19,416 40</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$5,042 98
Balance of electric manufacturing account,		3,628 31
Interest received,		240 00
Lamp sales,		391 68
Wiring account,		371 23
Bond cancellation,		22,624 11
Interest paid,	\$3,403 39	
Depreciation,	23,346 35	
Balance June 30, 1895,	5,548 57	
	<u>\$32,298 31</u>	<u>\$32,298 31</u>

WHITMAN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,620 17
Steam plant,	16,194 94
Electric plant,	15,651 44
Electric lines,	17,999 22
Meters,	1,606 43
Transformers,	3,913 30
Arc lamps,	3,234 33
Investments,	5,000 00
Due for light and power,	2,199 05
Fuel on hand,	150 00
Carbons on hand,	44 00
Oil and waste on hand,	47 18
Globes on hand,	18 67
Other materials on hand,	409 81
Tools,	153 98
Horses, wagons, etc.,	415 00
Sundry accounts due the company,	5 71
Office furniture,	281 98
Cash on hand,	43 03
Notes receivable,	1,045 00
Taxes and insurance unexpired,	273 87

Total assets, as per books of the company,	\$75,307 11
Profit and loss balance,	168 27

\$75,475 38

LIABILITIES.	
Capital stock,	\$35,000 00
Bonds issued,	30,000 00
Notes payable,	1,600 00
Unpaid bills,	5,805 38
Interest due but not paid,	3,070 00
Total liabilities, as per books of the company,	<u>\$75,475 38</u>

MANUFACTURING ACCOUNT.	
	DR. CR.
Operating expenses,	\$7,248 22
Income from sale of light and power,	\$11,066 01
Balance to profit and loss,	3,817 79
	<u>\$11,066 01</u> <u>\$11,066 01</u>

PROFIT AND LOSS ACCOUNT.	
	DR. CR.
Balance June 30, 1894,	\$2,291 29
Balance of electric manufacturing account,	\$3,817 79
Interest paid,	1,694 77
Balance June 30, 1895,	168 27
	<u>\$3,986 06</u> <u>\$3,986 06</u>

WILLIAMSTOWN GAS COMPANY.

ASSETS.	
Real estate,	\$11,912 92
Machinery and manufacturing appliances, }	21,425 25
Street mains,	
Meters,	716 31
Due for gas,	424 54
Oil on hand,	337 50
Wood on hand,	137 50
Pipe and supplies on hand,	702 90
Gas fixtures on hand,	66 09
Horses, wagons, etc.,	50 00
Sundry accounts due the company,	329 01
Cash on hand,	8 73

Total assets, as per books of the company, \$36,110 75

LIABILITIES.	
Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	2,100 00
Unpaid bills,	13 70

Total liabilities, as per books of the company,	\$32,113 70
Profit and loss balance,	3,997 05
	<u>\$36,110 75</u>

MANUFACTURING ACCOUNT.	
	DR. CR.
Operating expenses,	\$2,525 64
Income from sale of gas,	\$4,490 18
other sources,	8 75
Balance to profit and loss,	1,973 29
	<u>\$4,498 93</u> <u>\$4,498 93</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$2,068 22
Balance of gas manufacturing account,		1,973 29
Fixture account,		629 26
Other items of income,		20 49
Interest paid,	\$657 89	
Other items,	36 32	
Balance June 30, 1895,	3,997 05	
	<u>\$4,691 26</u>	<u>\$4,691 26</u>

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$1,359 76
Electric plant,	10,878 46
Electric lines,	11,929 05
Meters,	1,569 62
Transformers,	1,075 00
Arc lamps,	2,280 00
Due for light and power,	685 36
Carbons on hand,	27 71
Oil and waste on hand,	30 75
Incandescent lamps on hand,	27 51
Globes on hand,	10 85
Other materials and tools on hand,	199 96
Horses, wagons, etc.,	95 00
Sundry accounts due the company,	228 81
Office furniture,	12 40
Cash on hand,	63 73
Unexpired insurance,	58 69
Total assets, as per books of the company,	<u>\$30,530 66</u>
Profit and loss balance,	337 55
	<u>\$30,868 21</u>

LIABILITIES.

Capital stock,	\$12,000 00
Bonds issued,	12,000 00
Notes payable,	6,460 00
Unpaid bills,	408 21
Total liabilities, as per books of the company,	<u>\$30,868 21</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,589 11	
Income from sale of light and power,		\$5,770 28
other sources,		166 71
Balance to profit and loss,	1,347 88	
	<u>\$5,936 99</u>	<u>\$5,936 99</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,	\$662 28	
Balance of electric manufacturing account,		\$1,347 88
Interest paid,	1,013 81	
Depreciation,	9 34	
Balance June 30, 1895,		337 55
	<u>\$1,685 43</u>	<u>\$1,685 43</u>

WOBURN ELECTRIC LIGHT COMPANY.¹

ASSETS.

Real estate,	\$24,008 46
Steam plant,	44,338 82
Electric plant,	63,832 14
Electric lines, }	162,133 69
Meters, }	
Transformers, }	
Arc lamps, }	
Patent rights,	20,500 00
Due for light and power,	7,064 59
Fuel on hand,	410 90
Carbons on hand,	87 00
Oil and waste on hand,	63 45
Incandescent lamps on hand,	366 12
Globes on hand,	7 79
Other materials on hand,	360 46
Horses, wagons, etc.,	517 00
Sundry accounts due the company,	2,971 80
Office furniture,	345 60
Cash on hand,	2,225 77
Notes receivable,	9,199 01
Treasury bonds,	35,000 00
Total assets, as per books of the company,	\$373,432 60
Profit and loss balance,	14,053 46
	<u>\$387,486 06</u>

LIABILITIES.

Capital stock,	\$120,000 00
Bonds issued,	134,500 00
Notes payable,	118,620 54
Unpaid bills,	9,996 51
Interest due but not paid,	4,306 00
Amounts due from the company, not included above,	63 01
Total liabilities, as per books of the company,	<u>\$387,486 06</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$33,508 64	
Income from sale of light and power,		\$40,914 73
Balance to profit and loss,	7,406 09	
	<u>\$40,914 73</u>	<u>\$40,914 73</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,	\$19,913 48	
Balance of electric manufacturing account,		\$7,406 09
Depreciation,	1,546 07	
Balance June 30, 1895,		14,053 46
	<u>\$21,459 55</u>	<u>\$21,459 55</u>

¹ In hands of receivers.

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$9,835 81
Machinery and manufacturing appliances,	28,090 00
Street mains,	29,122 28
Meters,	3,000 00
Due for gas,	2,057 70
Gas coal on hand,	1,375 00
Coke on hand	445 00
Tar on hand,	740 00
Enrichers on hand,	100 00
Purifying materials on hand,	175 00
Stoves on hand, }	440 00
Gas fixtures on hand, }	
Office furniture,	219 50
Cash on hand,	4,700 58
Investments,	2,500 00

Total assets, as per books of the company, \$82,800 87

LIABILITIES.

Capital stock,	\$45,100 00
Deposits,	43 00

Total liabilities, as per books of the company, \$45,143 00

Profit and loss balance, 37,657 87

\$82,800 87

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,181 41	
Income from sale of gas,		\$14,784 58
residuals,		2,416 65
other sources,		35 75
Balance to profit and loss,	4,055 57	
	\$17,236 98	\$17,236 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894,		\$35,882 75
Balance of gas manufacturing account,		4,055 57
Interest received,		99 61
Jobbing account,		325 94
Dividends declared,	\$2,706 00	
Balance June 30, 1895,	37,657 87	
	\$40,363 87	\$40,363 87

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$75,000 00
Steam plant,	49,257 48
Electric plant,	62,727 60
Electric lines,	53,231 88
Meters,	6,531 00
Transformers,	9,004 20
Arc lamps,	19,993 50

Due for light and power,	\$14,130 95
Fuel on hand,	1,787 97
Carbons on hand,	984 75
Oil and waste on hand,	56 70
Incandescent lamps on hand,	433 10
Globes on hand,	215 93
Other materials on hand,	3,020 27
Fixtures on hand,	1,978 58
Horses, wagons, etc.,	848 70
Sundry accounts due the company,	1,250 92
Office furniture,	1,040 69
Cash on hand,	46,731 63
Total assets, as per books of the company,	\$348,225 85

LIABILITIES.	
Capital stock,	\$200,000 00
Bonds issued,	100,000 00
Unpaid bills,	998 17
Total liabilities, as per books of the company,	\$300,998 17
Profit and loss balance,	47,227 68
	\$348,225 85

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$76,061 69
Income from sale of light and power,	\$136,863 81
Balance to profit and loss,	60,802 12
	\$136,863 81
	\$136,863 81

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894,	\$44,770 35
Balance of electric manufacturing account,	60,802 12
Interest received,	798 87
Interest paid,	\$5,000 00
Dividends declared,	16,000 00
Depreciation,	38,143 66
Balance June 30, 1895,	47,227 68
	\$106,371 34
	\$106,371 34

WORCESTER GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$141,360 00
Machinery and manufacturing appliances,	258,640 00
Street mains,	205,409 39
Meters,	20,606 77
Due for gas,	12,477 43
Gas coal on hand,	14,504 64
Coke on hand,	1,050 00
Tar on hand,	550 00
Enrichers on hand,	7,346 52
Other materials on hand,	3,692 39
Stoves on hand,	100 00
Cash on hand,	7,267 76
Investments,	3,352 50
Total assets, as per books of the company,	\$676,357 40

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	100,000 00
Deposits,	3,644 46
Unpaid dividends,	10,098 00

Total liabilities, as per books of the company,	\$613,742 46
Profit and loss balance,	62,614 94
	<u>\$676,357 40</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$139,580 56	
Income from sale of gas,		\$215,978 95
residuals,		8,227 21
other sources,		148 25
Balance to profit and loss,	84,773 85	
	<u>\$224,354 41</u>	<u>\$224,354 41</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1894,		\$48,754 41
Balance of gas manufacturing account,		84,773 85
Interest received,		349 81
Other items of income,		77 72
Interest paid,	\$5,802 56	
Dividends declared,	40,000 00	
Depreciation,	25,151 99	
Stoves and fixtures,	386 30	
Balance June 30, 1895,	62,614 94	
	<u>\$133,955 79</u>	<u>\$133,955 79</u>

APPENDIX B.

SPECIAL REPORT CONCERNING THE BROOKLINE GAS LIGHT
COMPANY.

COMMONWEALTH OF MASSACHUSETTS.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,

BOSTON, April 16, 1895.

To the Honorable Senate.

We have the honor to acknowledge the receipt, on the fourth day of April current, of an order of the Senate of which the following is a copy : —

Whereas, by section 2 of chapter 346 of the Acts of 1886 it is provided that every gas company shall keep its books and accounts in a form to be prescribed by the Board of Gas Commissioners ; and

Whereas, said Board did, in the year 1886, prescribe such form of accounts ; and

Whereas, it is alleged that the Brookline Gas Light Company is not complying with the requirements of such form of accounts, inasmuch as it is not charging the cost of gas, gas stoves and fixtures given away, extraordinary legal expenses, rebates on gas bills, extra charges for repairing streets and sundry other items to expense accounts as therein required, but is charging these items to an account known as Boston Contract or other construction accounts, which accounts are carried on the books of the company as an asset ; and

Whereas, these items are worthless as assets and are not represented by any property ; and

Whereas, through improper expenditures for these and other purposes the company has acquired a floating debt of one million five hundred thousand (\$1,500,000) dollars, which debt it has sought to capitalize contrary to the spirit of the laws of the Commonwealth ; and

Whereas, said Brookline Gas Light Company has abandoned and dismantled a portion of its works and thereby rendered them

valueless as assets of the company, without however charging off from the cost of works the cost of this abandoned and dismantled plant, thereby improperly increasing the cost of the plant of said company; and

Whereas, this floating debt and fictitious cost of plant is a public detriment inasmuch as the public service for which this corporation is formed will be increased in cost to the public by this improper expenditure of capital, either in the form of capital stock on which dividends are to be paid, or in floating indebtedness on which interest must be paid; and

Whereas, the property of the stockholders of this corporation is injured in value by such improper expenditures and abandonment of works; and

Whereas, it was stated at the annual meeting of said Brookline Gas Light Company that its books were now kept in the manner prescribed by the Standard Oil Company and not in the manner prescribed by the laws of this Commonwealth;

Now, Therefore, be it

Ordered, That the Board of Gas and Electric Light Commissioners be requested to furnish to the Senate, on or before the fifteenth day of April current, a statement showing what amounts have been expended by said Brookline Gas Light Company appearing in said account known as "Boston Contract," or in other construction accounts which are not represented by property in the possession of the Company, and also to report what amounts have been charged to said account for legal expenditures, the purchase of gas stoves and fixtures, allowances made on gas bills, and extra repairs on streets, and any and all amounts which are not properly a part of the legitimate expense of constructing the works of said Brookline Gas Light Company.

And said Board of Gas and Electric Light Commissioners is also requested to report by what amount the value of the plant of said Brookline Gas Light Company has been reduced through the abandonment and dismantling of a portion of its plant and also whether the books of the company are kept in the manner prescribed by law and also whether in any manner not specified above the said company is improperly charging items of expense to capital accounts. The date of April 15 was by a late order changed to April 16. In reply we respectfully submit the following:—

The Board is able to answer this inquiry in the brief time allowed by the order only because of a recent careful examination of the company's affairs upon the question of a new issue of stock and the ready submission by its officers of all books, records, vouchers, contracts and other papers required.

The company formerly carried upon its books an account known as city of Boston contract and included it among the assets in its last return to this Board. The first entry in this account was made on Feb. 23, 1893, and the last charge was under date of June 30, 1894. The balance of the account at the close of business on that day was \$1,144,014.44. Included in this were the following amounts, which, under the form of accounts adopted by the Board in 1886, are properly items of current expense and not chargeable to construction accounts:—

General office expenses,	\$38,641 11
Law expenses,	22,639 50
Interest,	19,744 82
Distribution expenses,	13,705 45
Repairs on streets,	8,655 67
Claims,	5,891 38
Rebates,	7,990 37
Repair of meters,	5,150 47
Insurance,	4,390 53
Fixtures,	1,846 22
General salaries,	993 88
Incidentals,	33 80
Stoves,	171 00
Total,	<u>\$129,854 20</u>

In September, 1894, this account was divided and charged to other accounts as follows:—

Street mains,	\$950,867 52
Service pipe,	165,144 84
Meters,	27,921 64
Gas machinery,	80 44
Total,	<u>\$1,144,014 44</u>

With the exception of certain individual accounts receivable and payable, the following is a list of all the open accounts upon the company's books at the close of business on March 30, 1895, numbered for convenience of reference:—

- | | |
|---------------------------------|---------------------------|
| 1. Capital stock. | 8. Construction. |
| 2. Bond account. | 9. Gas machinery. |
| 3. Deposits. | 10. Street mains. |
| 4. Notes payable. | 11. Real estate. |
| 5. Unclaimed pay roll. | 12. Brookline real estate |
| 6. Obligations of indebtedness. | 13. Meters. |
| 7. Accounts payable. | 14. Service pipe. |

- | | |
|---------------------------------|--|
| 15. Addition to plant. | 52. Gas consumers' new account. |
| 16. Cost of electric plant. | 53. Gas street light. |
| 17. Cost of steam plant. | 54. Sales of gas. |
| 18. Construction of lines. | 55. Wages at works. |
| 19. Arc lamps. | 56. Repairs at works. |
| 20. Mast arms. | 57. Coal. |
| 21. Electric meters. | 58. Enrichers. |
| 22. Converters. | 59. Renewal of retorts. |
| 23. Sinking fund. | 60. Purifying materials. |
| 24. Profit and loss. | 61. Repairs on streets. |
| 25. Gas stoves. | 62. Repairs of meters. |
| 26. Engineers. | 63. Gas patrol. |
| 27. Interest. | 64. Jobbing meter account. |
| 28. Cash. | 65. Jobbing stove account. |
| 29. Petty cash. | 66. Meter takers. |
| 30. Discounts. | 67. Meter setting. |
| 31. Collectors' petty cash. | 68. Application clerks. |
| 32. Burners. | 69. Advertising. |
| 33. Fixtures. | 70. Canvassing. |
| 34. Salaries of officers. | 71. Jobbing account. |
| 35. General salaries. | 72. Claims. |
| 36. Directors' allowance. | 73. Electric manufacturing ac-
count. |
| 37. General office expense. | 74. Electric light consumers. |
| 38. Incidental expense. | 75. Electric street lights. |
| 39. Law expenses. | 76. Electric power. |
| 40. Water. | 77. Wages at station. |
| 41. Oil and waste. | 78. Repairs of electric plant. |
| 42. Tool account. | 79. Repairs of steam plant. |
| 43. Insurance. | 80. Carbons. |
| 44. Taxes. | 81. Globes. |
| 45. Office salaries. | 82. Incandescent lamps. |
| 46. Collectors. | 83. Fuel. |
| 47. Brookline works. | 84. Power station. |
| 48. Stables. | 85. Electric fuel. |
| 49. Rent. | 86. Repairs of lines and lamps. |
| 50. Gas manufacturing account. | 87. Trimmers and patrol. |
| 51. Gas consumers' old account. | |

All of these accounts have been examined to the first day of the current month. Of these, accounts numbered 1 to 7 inclusive, showing only liabilities, appear not to be within the scope of the order and need not be again referred to.

Accounts 8 to 22 inclusive are purely construction or plant accounts, those from 8 to 15 being for gas plant and from 16 to 22 inclusive for electric lighting plant.

Those numbered from 34 to 87 inclusive are commonly designated as operating accounts, showing running expenses or income only; those from 50 to 72 pertaining to the gas business, 73 to 87 to the electric business and 34 to 49 common to both departments.

In the accounts numbered 8, 9, 18-23, 28, 29, 31, 39, 40, 45-54, 56-59, 62, 65, 67, 70, 72-86 nothing has been found contrary to the form of accounts prescribed by the Board. In respect to accounts numbered 24, 26, 27, 30, 32-38, 41-44, 55, 60, 61, 66, 68, 69, 71 nothing has been found except what is implied in the data elsewhere given relative to the various plant or construction accounts.

With respect to the accounts of street mains, real estate, Brookline real estate, meters, service pipe, addition to plant, cost of electric plant, cost of steam plant, the following table gives the total of assets shown by these accounts respectively at the close of business March 30, the amounts charged thereto, which the form adopted in 1886 requires to be charged as current expense, and the various purposes for which the expenses were incurred.

NAME OF ACCOUNT.	Balance Mar. 30, 1895.	Law Expenses.	General Office Expenses.	Canvassing.	Livery.
Street mains, . . .	\$1,555,092 24	\$9,504 37	\$688 66	\$11,766 30	\$183 95
Real estate, . . .	540,548 76	408 95	300 00	-	-
Brookline real estate, .	990 71	-	-	-	-
Meters, . . .	145,149 02	-	-	-	-
Service pipe, . . .	313,528 58	-	80 25	807 38	316 00
Addition to plant, . .	752,987 85	-	-	-	289 45
Cost of electric plant, .	87,318 65	-	-	-	5 00
Cost of steam plant, . .	85,330 95	-	162 25	-	-
	\$3,480,946 76	¹ \$9,913 32	\$1,231 16	\$12,573 68	\$794 40

¹ This sum is exclusive of that for law expenses charged directly to Boston contract given on page cxxiv.

NAME OF ACCOUNT.	Claims.	Repairs on Streets.	Adver- tising.	Interest.	Repairing and Setting Meters.	Directors' Allow- ances.
Street mains, . . .	\$390 06	\$219 03	\$707 10	\$1,853 14	-	-
Real estate, . . .	-	-	-	4,943 75	-	-
Brookline real estate, .	-	-	-	-	-	-
Meters, . . .	-	-	-	-	\$17 90	-
Service pipe, . . .	74 85	14 38	-	733 32	29,098 41	-
Addition to plant, . .	-	-	46 72	17,343 55	-	\$19 06
Cost of electric plant, .	-	-	-	-	-	-
Cost of steam plant, . .	-	-	-	-	-	-
	\$464 91	\$233 41	\$753 82	\$24,873 76	\$29,116 31	\$19 06

NAME OF ACCOUNT.	Repairs and Main- tenance of Works.	Distribu- tion Expense.	¹ Boston Contract.	Totals.	Balance.
Street mains, . . .	-	-	\$85,703 77	\$111,016 38	\$1,444,075 86
Real estate, . . .	\$1,720 38	-	-	7,373 08	533,175 68
Brookline real estate, .	990 71	-	-	990 71	-
Meters, . . .	-	-	23,373 76	23,391 66	121,757 36
Service pipe, . . .	-	\$1,246 66	20,776 67	53,147 92	260,380 66
Addition to plant, . .	98 52	-	-	17,797 30	735,190 55
Cost of electric plant, .	-	-	-	5 00	87,313 65
Cost of steam plant, .	-	-	-	162 25	85,168 70
	\$2,809 61	\$1,246 66	\$129,854 20	\$213,884 30	\$3,267,062 46

¹ This apportionment of the expense items in city of Boston contract account is an estimate intended to fairly show the expense amounts carried to these accounts in the division of that account by the company.

The total net expenditure shown by gas stoves account to March 30, 1894, is \$127,319.14, and this is made up of items which may be classified as follows:—

Incidental expenses,	\$164 47
Labor,	34,721 30
Horse and carriage hire,	20 88
Canvassing,	251 47
Materials (pipe and fittings),	8,710 11
Tools,	765 36
Gas stoves, radiators, etc.,	82,685 55
	<u>\$127,319 14</u>

The stoves have been supplied by the company under contracts which with consumers in Boston are in the following form:—

BOSTON, 1894.

I hereby authorize the Brookline Gas Light Company to place a gas supply pipe, meter and range, and to supply its gas for heating and illuminating purposes, in the premises named below, in accordance with the terms of the circular of said company, dated June 19, 1894,* and without any expense to me, and I agree to use the gas of said company in said premises until I notify the said company to the contrary, and to pay for all gas so consumed at one dollar per thousand cubic feet, it being agreed that said range shall belong to said company until I shall have exclusively used the gas of said company in said premises for one year, or paid the said company the sum of twenty-five dollars for gas used on said premises; but that when such sum is paid it shall become my property without any further payment, and that until such payment said range shall not be removed from said premises by me without the consent of said company, or by the company so long as I continue to use its gas in said premises.

Name, _____

No. _____ St.

* See "Exhibit A" annexed for copy of circular.

The form for consumers in Brookline differs only in minor particulars: it does not authorize the placing of a supply pipe or meters, being apparently intended for existing customers; the circular referred to is said to have been issued with the September gas bills, and the consumer agrees to pay for gas "at the regular rates," which, since the issuance of the form of contract, have been made one dollar per thousand. The company began to place stoves under this form of contract in July, 1894, and on April 1, 1895, had 813 in stock and 8,370 installed, of which 21 had been purchased by consumers.

Nothing has yet been taken out of gas stoves account except the cash received for the 21 stoves sold, but the Board is assured by officers of the company that it does not intend to charge any portion of this account to plant or construction accounts but purposes to charge it off to expense accounts, as properly should be done.

Accounts numbered 32 and 33 show expenditures from July 1 to Dec. 31, 1894, as follows:—

Burners,	\$4,738 73
Fixtures,	\$2,703 67

When these accounts were closed on the latter date the amounts were charged directly to profit and loss. While this method may not be subject to special criticism, yet in view of the fact that the articles named were given away to attract or retain customers, they would seem to be essentially a part of the company's cost of distribution and preferably chargeable directly to gas manufacturing (operating) account. From Jan. 1 to March 30, 1895, the expenditures under these accounts have been

Burners,	\$6,248 97
Fixtures,	\$5,174 75

Discount account includes discounts, or allowances at the rate of ten cents per thousand, formerly made to consumers in Brookline and the Brighton district for prompt payment of bills, and rebates, or allowances made from consumers' bills for any other cause. This account shows the following amounts:—

July 1 to Dec. 31, 1894, discounts \$1,683 37; rebates \$2,711 37	
Jan. 1 to March 30, 1895, discounts 1,734 33; rebates 2,241 96	
	<hr/> \$3,417 70
	<hr/> \$4,953 33

When the books were closed on December 31 the balance of this account was carried directly to profit and loss, but, under the

form adopted by the Board in 1886, it should have been carried to gas manufacturing (operating) account so that it would appear there in the company's annual return and be readily deducted from the income from gas sales.

It is the custom of the company to close its books on the last days of June and December only, and its accounts have therefore not been closed since December 31. Since that date charges to the amounts indicated have been made to the following accounts, which up to that date had been closed wholly or in part to construction accounts:—

Canvassing,	\$1,822 45
Meter setting,	3,140 02
Stable account,	4,620 28
Interest,	31,119 42
Repairs on streets,	9,610 28
Law expenses,	6,464 37
Advertising,	1,384 69

The second paragraph of the order contains an inquiry as to that portion of the company's plant which has been abandoned or dismantled.

Since the completion of the new works at Brighton, to which was transferred from the old works all that could be incorporated in the new, there have remained in active use only the gasholders in Brookline and at the electric station one boiler, engine, and generator for the supplying of power. Two teams have been kept at the stable.

The land and other buildings at the old works have been carried since February, 1888, in the company's real estate account at \$107,500. Except as to the electric station above, the buildings were dismantled and some of them leased for a time for other purposes.

Since December, 1893, the retort house has been used for the storage of meters and gas stoves, and the purifying house and office and a portion of the electric station have been fitted up as a repair and meter shop.

How much these buildings and the land are worth to the company is measured by what it would cost to secure others that would serve their purposes. Formerly the entire plant of the company was shown in one "construction account" but in February, 1888, the real estate was separated from this account at the valuations determined by the directors. All that appeared upon the books of the company at the close of business March 30 that in any

way represents abandoned gas machinery at the old station was \$1,099.30, the remainder of that account having been charged to profit and loss prior to the occupation of the Brighton works.

The electric plant was bought of the Suburban Light and Power Company some time in 1887. The construction accounts of that company are not available, and if they were, would be of doubtful value in determining the amount to be charged on account of the partial dismantling of the station. Engine beds and other equipments were necessarily abandoned. The amount that should be charged is undeterminable.

The change from coal gas to water gas and the rapid increase in the volume of the company's business have made necessary the abandonment of some gas machinery at the Brighton station and the substitution of other and larger appliances. But it is not reasonable to expect the accounts alone to reveal the precise amount of this loss and the Board does not possess the facilities for determining it.

No charges have been made for depreciation in any of the accounts since December, 1893, and none since December, 1889, except for service pipes and fittings.

While the investigation was in progress the officials of the company expressed their desire to correct their accounts in accordance with the findings and suggestions of the Board. The company was supplied with the data for this purpose as soon as it was fully determined and the necessary entries have been made so that the accounts are now fully in accord with the form adopted by the Board in 1886.

Respectfully submitted,

FORREST E. BARKER,
MORRIS SCHAFF,
CHAS. H. GIFFORD,

Board of Gas and Electric Light Commissioners.

EXHIBIT "A."

A TWENTY-DOLLAR PERFECT GAS RANGE FREE OF COST. SPECIAL LIMITED OFFER OF THE BROOKLINE GAS LIGHT COMPANY.

The several thousand new customers this company has gained during the past four months and the remarkable increase in its business the past month shows that the superiority of its service over that of its competitors is clearly established and recognized.

In return for this patronage and to fulfil its promise to give the people of Boston a better gas service, at less cost than they had been getting or could get in any other way, this company now makes an offer which will surely benefit both producer and consumer.

The high price at which gas was sold in Boston before the present competition began prevented its use for almost all purposes except illumination; yet the high state of perfection to which gas apparatus has been brought indicates that gas will soon be generally used for heating and cooking, because in using gas for these purposes there is no delay, no uncertainty, no kindling wood, no heavy lifting, no coal, no dirt, no waste, no ashes and no labor; but that there is more certainty, comfort and cleanliness and great economy in labor, time, money and food cooked.

Having established one-dollar gas in Boston, the Brookline Gas Light Company now seeks to increase its business by making the following offer. It will at its own expense furnish a service pipe, meter, and a new double oven, two-hole, first-class No. 32 Perfect Gas Range, and the labor of connecting the same, to every gas consumer upon premises upon the line of its gas mains in that part of its district covered by its contract with the city of Boston, namely, Wards 11, 16, 17, 18, 19, 20, 21 and 22, who applies on the enclosed card on or before June 23, 1894, it being understood that all of said fixtures shall be the property of the Brookline Gas Light Company, but that when the consumer has exclusively used the gas of said company in said premises for one year, or paid said company twenty-five dollars for gas used on said premises for illuminating and heating purposes, said range shall become and be the property of the consumer without any additional payment.

The time in which this offer can be accepted is limited because this company is not in the gas stove business, and can only avail itself of a limited contract made with the manufacturers upon orders received on or before June 23, 1894.

The regular price of these ranges is \$17, and the cost of connecting varies from \$3 to \$5, all of which under this offer, is borne by the company.

These ranges are of handsome appearance, of the best make, of the latest improved 1894 pattern, with pilot light, simmering burner, oven door kickers, and large ovens and roaster, and gives entire satisfaction, as is shown by the number of thousands of them in use throughout the country.

As the number of those who will accept this offer is sure to be large, and as some days will be required to supply them, the applications will be numbered, and supplied in the order in which they are received by the company.

BROOKLINE GAS LIGHT COMPANY,

by ROBERT AMORY,

President.

NO. 1 BEACON ST., BOSTON, June 19, 1894.

This same offer is hereby made to all our present consumers.

APPENDIX C.

SPECIAL REPORT UPON ELECTRIC METERS.

COMMONWEALTH OF MASSACHUSETTS.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, May 29, 1895.

To the Honorable Senate and House of Representatives.

Chapter 97 of the Resolves of 1894 is as follows : —

Resolved, That the Board of Gas and Electric Light Commissioners be requested to investigate the workings of the meters now in use by the various electric light companies, and report their findings to the next General Court.

In reply we have the honor to submit the following : —

The Board has entertained some doubt as to the method which the Legislature intended it to pursue under this inquiry. We have no facilities for the careful testing of meters in actual use, and the expense of examining any considerable number through the employment of a competent expert would be too great to be covered by any available appropriation. It would seem, moreover, that the purpose of the resolve might be fully met by a careful inquiry into the principles involved in their construction and operation, and the presentation of such facts and suggestions as such inquiry may reveal.

The use of meters in the sale of electric current for light has increased rapidly since 1890, apparently due to an increasing confidence on the part of both customers and companies in the greater fairness of this method as compared with contract rates, which must be dependent upon the character of the installation and the number of lamps in it, rather than upon the lamps in use or the actual service rendered.

The returns show in round numbers 14,500 meters in use in 1894, and the increase since 1891 has been fully 125 per cent. In all electric meters the attempt is made to determine the amount

of electricity used by the consumer by observing the chemical or mechanical effects produced by the current while passing through it according to well-known and unvarying laws. Meters in this State are thus divided readily into two classes, the chemical and mechanical.

The chemical meter was the earliest in use, and is now almost exclusively employed upon the Edison system of distribution, for which it was originally designed. It is perhaps the simplest of all

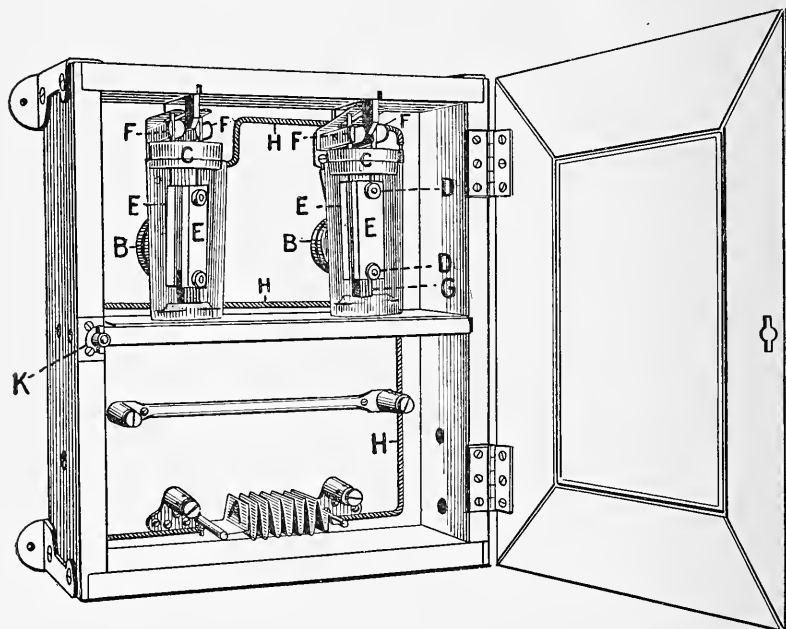


FIG. 1.

A. German silver band.
B, B. Spools, shown in part.
C, C. Bottles.
F, F, F, F. Clips.
E, E, E, E. Zinc plates.

G. Rubber distance piece.
D, D, D, D. Rubber bolt heads.
H, H, H. Wires leading through bottles.
K. Key for sealing.

in its construction. In the upper or lower part of a shallow box of well-seasoned hard wood, specially treated to expel air, prevent warping and maintain a high insulation, are one or two flat bands of German silver wire, soldered at each end into a clasp communicating directly with the binding posts to which the line conductors are attached. Each box contains, according to the size and character of the meter, two or "four" bottles or plain glass jars with stoppers of cork. Each bottle is supplied with two plates of commercially pure zinc, covered with amalgam and separated by pieces of hard rubber, to which the plates are fastened with rubber

bolts, the bottom piece serving as a step and support. Terminals of fine copper rod from each plate extend upward through the stopper to such length that they may be firmly grasped by copper clips, which are fastened to the back portion of the meter box.

When the meter is in use the zinc plates are immersed in a solution of sulphate of zinc of a definite density.

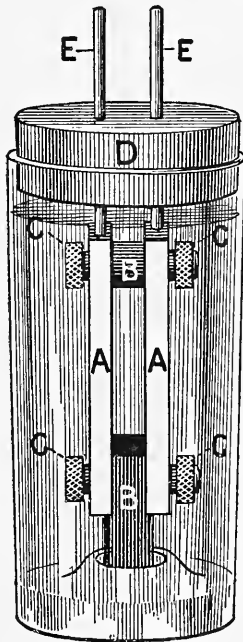


FIG. 2.

- A, A. Zinc plates.
- B. Rubber distance piece.
- C, C. Rubber bolt heads.
- D. Cork stopper.
- E, E. Copper terminals.

From these clips a line of fine insulated copper wire, mostly coiled upon a wooden spool, leads to either end of the German silver band, and, with the zinc plates and solution, constitutes a circuit of high resistance. The size of the German silver band and the zinc plates and the amount of fine wire upon the wooden spool vary with the size or capacity of the meter, the last-named variation being effected by either changing the number of spools or the quantity per spool. All other parts are the same for all meters, as is also the density of the solution. The preceding illustrations of a meter of this class will aid to an understanding of the description given. Figure 1 is an interior view of this meter, and

Figure 2, upon a larger scale, shows the arrangement of the bottle and its contents.

These meters are designed for use upon either two-wire or three-wire circuits, but only for continuous currents.

The essential measuring device in this class of meters consists of the zinc plates in the solution of zinc sulphate. It is evident that only a small portion of the current is actually passed through the measuring device, owing to its high resistance, the greater portion by far passing through the flat wire bands to the consumer's lamps. It is clear, however, that, if the main circuit and bottle circuits be so constructed that the entire current will always divide between them, in precisely the same percentage, the current passing through the main circuit to the lamps will sustain a constant ratio to that passing through the zinc plates, and one can easily be found when the other is known. This relation between the two parts of the circuit is effected by making the resistance in one part an exact multiple of that in the others, since, with other conditions unchanged, by a fundamental law the current always varies inversely as the resistance. The reason for the combination of the spool of fine wire in circuit with the zinc plates and solution is to preserve constant the resistance of the circuit in changing temperature from whatever cause. The passage of the electric current tends to raise the temperature of a conductor; this would decrease the resistance of the solution and would increase that of the wire, and the proper combination, which makes the two changes exactly compensatory, it will be readily seen, will maintain the combined circuit without change.

The principle upon which the meter works is that the current which passes through the zinc sulphate solution will there transfer, by well-understood electrolytic action, from one plate to the other a quantity of metal exactly proportionate to the current, that is, the same amount for every ampere hour. It is found that under the conditions existing in the meter one ampere hour of current passing between the plates will remove from one and deposit on the other 1,224 milligrammes of zinc, and at the same ratio for different quantities and periods.

This class of meters contains no device for the automatic registration of the amount of energy or current consumed. It can only be ascertained by careful manipulation and computation at the office of the company. Before these zinc plates are placed in the meter they are carefully weighed and their weight recorded, to the thousandth part of a gramme. At the end of a given period, in usual practice not more than one month, the bottles containing the plates are removed from the meter, in exchange for others con-

taining clean plates, and returned to the station. The plates are there removed from the bottles, separated, and again carefully weighed. The difference in the weight of the same plates before

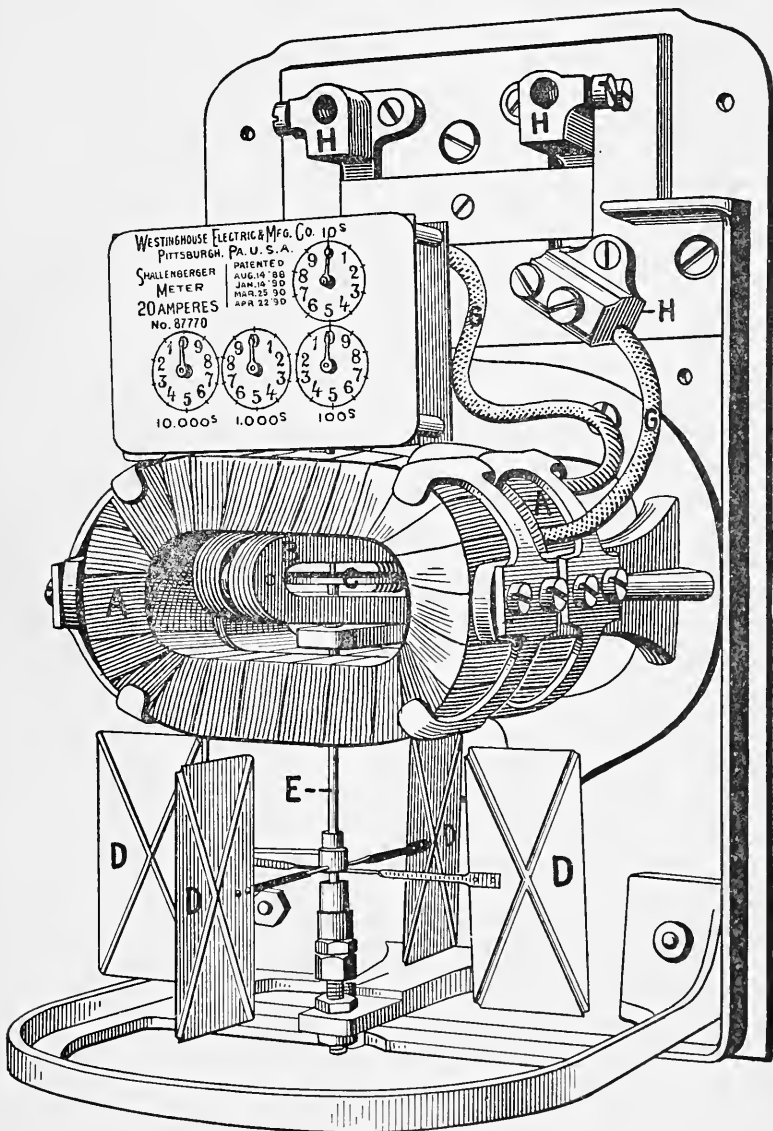


FIG. 3.

A, A. Primary coils.
B. Secondary.
C. Iron ring.
D, D, D, D. Aluminum.

E. Spindle.
G, G. Wires to primary.
H, H, H. Binding posts.

and after using shows the amount of zinc transferred from one plate to the other, and thereby the amount of current is computed. The plates, after being thoroughly cleaned, polished and amalgamated with mercury, are ready to be replaced at the proper time in the meter box. Companies using this meter generally reckon the consumer's bill in lamp hours, and to ascertain its amount the difference in weights of the plate, represented in milligrammes, is multiplied by what is known as the bill constant; this is first determined by careful calculation, based upon the electro-motive force and the resistance of lamps in use, and represents the amount that ought to be charged for each gramme or milligramme of deposit for each particular lamp at a certain stated price per lamp hour. It is readily seen that when this figure is once determined, it need not be changed until a change is made in the price per lamp hour; that is, it need not be separately computed for each bill.

The mechanical meters in use in this State are of two types, commonly known as ampere meters and watt meters. In both these types there is a registering dial similar to that of the gas meter, showing the amount used by the customer. Of these, the ampere meter is adapted for use only upon alternating currents.

The construction of this meter and the principles upon which it works may be understood from the following description and illustrations:—

In the central part of the meter, supported by a metallic frame, are two coils of insulated copper wire, with their terminals connected to the binding posts which secure the wires from the transformer. Within these, which may be called the primary, and at an angle with them, is a closed coil of bare copper wire, called the secondary. This is securely fastened to the meter frame at the back by a screw passing through a slotted arm, so that it can be placed at the proper angle to the primary. Inside the secondary coil is a horizontal, thin, metallic disc, carrying an outer ring of iron, and mounted upon a vertical steel spindle which is connected at its upper end with a train of recording gears and equipped near its lower extremity with a set of four aluminum vanes. This spindle has a slightly rounded base which rests in a jewelled socket. These meters are made in several sizes, having capacities from five to two hundred amperes. They are adapted for use upon circuits of fifty volts or more, except the five-ampere meter, which is not to be used on less than one hundred volts. The meters of different capacities are alike in size and general appearance. The size of the wire, however, in the primary increases, and the number of turns of the same decreases with the increase in the meter capacity, and there is also a variation in the gearing

and dials. The iron ring within the secondary coil also varies in thickness according to the number of alternations in the circuit upon which the meter is to be used. Figure 3 shows this meter with the cover removed, Figure 4 the spindle and attachments and Figure 5 the secondary coil.

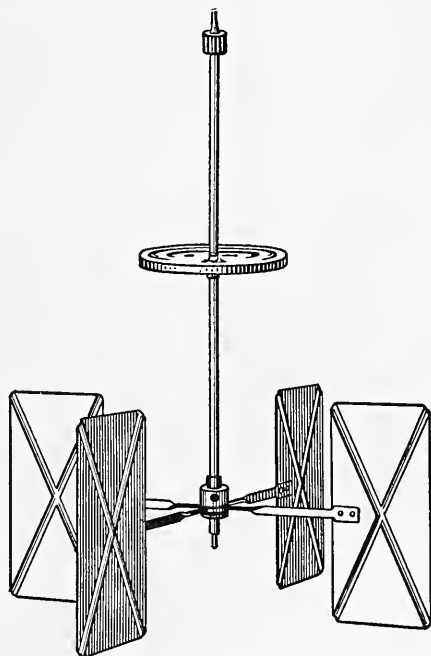


FIG. 4.

This meter is essentially an induction meter. The entire current to be measured passes through the primary, and an alternating field of force is developed in the direction of the axis of that coil. At the same time an alternating current is induced in the secondary, and this induced current develops another field of force in the direction of the axis of the second coil, and therefore at an angle to the primary. These two alternating fields of force combine to produce a resultant field; but as the alternations of the two are not coincident in time, that is to say, as one lags behind the other, the direction of the maximum effect of the resultant field is constantly shifting or moving in a circle, producing what is termed a revolving field. Within this field, and controlled by it, is the disc and iron ring. It is apparent that the speed of the disc and spindle will depend upon the strength of the torque produced by this field, and this in turn is found to vary with the number of turns in, and the number of amperes flowing through, the primary

coils. It will thus be seen that the same quantity of current flowing through the primary of a large meter will give with the fewer turns less torque and a lower speed to the spindle, and therefore the registering gears must be adapted to that speed, and vary in meters of different capacities.

It has been found as a fact that for the same alternations the torque exerted is approximately proportional to the square of the current. In order that the velocity of the spindle shall vary as the

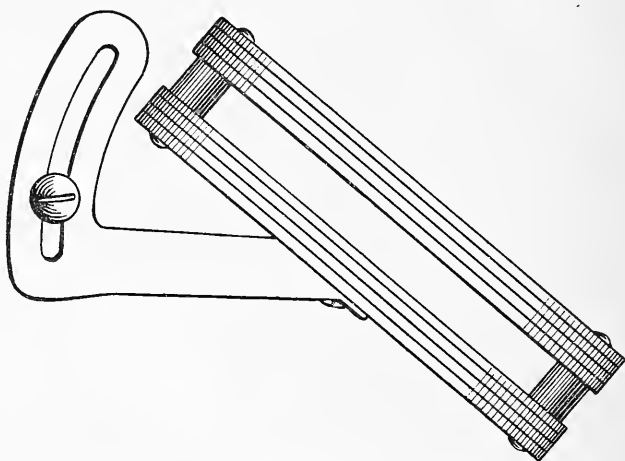


FIG. 5.

current, the insertion of a resistance bearing the same relation to the speed as the torque to the current is necessary. This is the object of the vanes upon the shaft, whose motion is against the resistance of the air. As this varies in almost exactly the same ratio, the disc may be said to revolve as nearly as possible proportional with the strength of the current.

The dials are constructed to read in ampere hours, and since in alternating fifty-volt circuits one lamp takes approximately one ampere and on one-hundred-volt circuits one-half ampere, the reading in amperes may assist the consumer in some measure to judge of the correctness of his meter.

The other type of mechanical meter in use in this State is known as a watt meter. That is, it is designed to show not only the current used in amperes, but the entire energy consumed in watts; that is, in the product of the volts multiplied by the amperes.

These meters are designed for use upon either alternating or continuous currents, and for any voltage. The following description and illustrations exhibit its construction and method of opera-

tion. Figure 6 shows this meter with the outer cover removed. Figure 7 shows the armature complete.

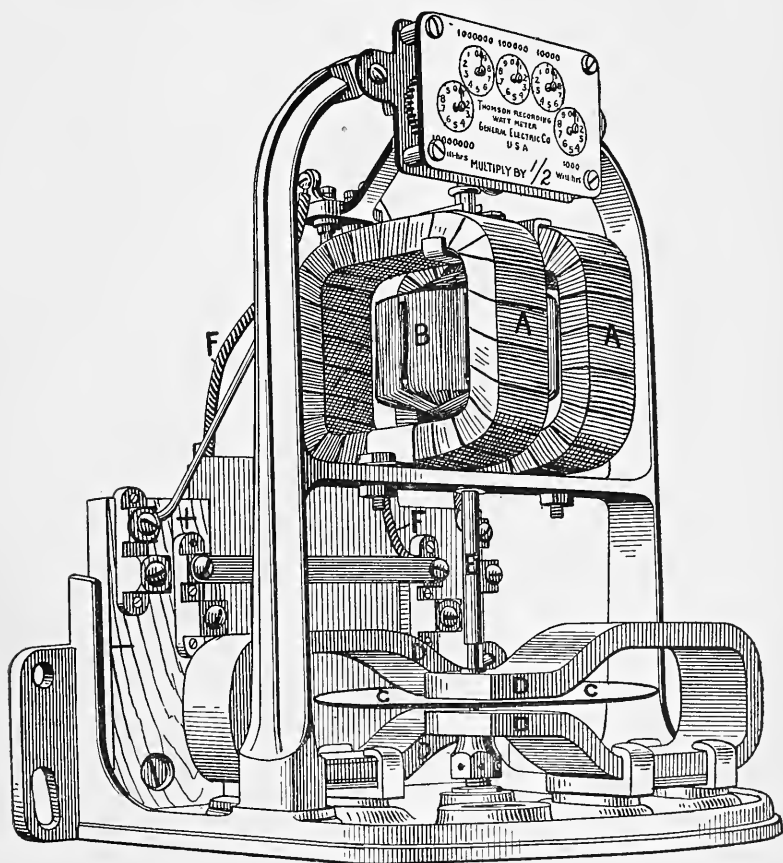


FIG. 6.

A, A. Field coils.
B. Armature coils.
C, C. Copper disc.

D, D. Retarding magnets.
E. Spindle.
F, F. Wires leading through armature coil.

Attached to the upper half of the meter frame are two vertical coils of insulated copper wire, with their terminals extending to the binding posts, which receive the wires carrying the current. In the centre of the meter and extending its full height is a vertical steel shaft or spindle, resting upon a jewelled bearing, which is in turn supported on a spring. Attached to this spindle and near its base is a horizontal disc of commercially pure copper, about five inches in diameter. Near the top of the spindle and revolving in the clear of the coils is a hollow frame of polygonal

outline, wound with a set of coils of insulated fine wire, and forming a sort of hollow armature. Above this armature, upon the shaft and insulated from it, is a silver commutator to which the armature windings are attached. Two light springs of copper, supported from the back of the meter frame, bear upon the com-

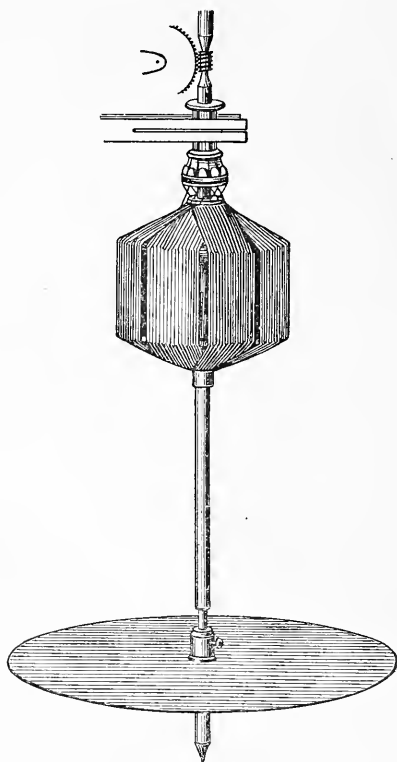


FIG. 7.

mutator and constitute the brushes. Long single lines of insulated fine wire connect these brushes, one with the positive the other with the negative side of the circuit which passes through the meter. One of these wires is wound many times around a card of indurated fibre or upon wooden spools, and placed in a frame at the back of the meter; the other forms a coil of many turns within one of the main coils. The horizontal copper disc is placed between the poles of permanent steel magnets, two or three in number, according to the size of the meter. Motion is communicated to the registering gear by an endless screw at the upper end of the spindle.

The regular sizes of these meters are for fifty, one hundred, two hundred or five hundred volts. The two-wire meters are made

for fifty, one hundred and five hundred volt currents, and in several sizes, with varying capacities as high as twelve hundred amperes and as low as a full load of ten, five and three amperes respectively. The three-wire meters are for currents of two hundred volts, and vary in capacity from seven and one-half to one hundred and fifty amperes. The size of the wire and the number of windings in the large coils, the number of coils, the length and size of the wire on the armature, the strength of the permanent magnets and the registering gear vary with the variations in sizes of the meters and according to the work to be done. The makers of this meter believe that the best results are attained by a relatively low rate of speed in the spindle and its attachments, in no case exceeding fifty revolutions per minute. This makes necessary such a construction of many of the larger sizes that the dials, which are governed by the armature revolutions, register only a definite fraction of the entire energy used. The multiplier necessary to determine the full amount is called the meter constant, and is always marked upon the dial plate. In the smallest sizes the speed necessary in the armature makes the dials register double the energy used, and the constant in these meters is therefore the fraction one-half.

This meter is essentially an electric motor, driving a register which counts its revolutions, and having its speed retarded by permanent magnets.

The field coils in this meter are one side of the circuit; that is to say, one of the wires from the transformer or dynamo passes through the field coils, and the other side of the line passes through the meter by the bar at the back without rendering any service except to afford a convenient attachment for the fine wire circuit which passes from one side of the line to the other through the armature. Excepting the very small part of the current passing through this wire, the entire current to be measured passes through the field coils, and with a constant voltage, the strength of the field affecting the armature, as in the meter described above, will depend upon the ampere turns in these coils. The amount of retardation of the copper disc is directly dependent upon the speed; that is, it increases regularly as the speed increases. The result is that the speed of the meter shaft increases or decreases in strict proportion to the load throughout the range of the meter, except possibly with the smallest loads.

From a study of the construction and operation of these meters it is apparent that what may be called the electrical portions may be prepared and combined with the highest degree of accuracy and will continue to possess this indefinitely. All these parts are

submitted to electrical measurements with standard instruments of great accuracy before being placed in combination, and the same combination of electrical forces or currents must always produce the same electrical results. To attain an equal degree of accuracy under all conditions in the mechanical or moving parts, if not impossible, is at least of far greater difficulty.

Inertia and friction must operate in some degree to retard and modify the electrical effects upon the moving parts, but no recording device has yet been found practicable which did not involve a mechanical train. By reduction in the weight of the moving parts, by excellence in the finish of all bearings and the adoption of special machinery for their manufacture, it is only fair to say that these inaccuracies in a new meter have been reduced to a minimum, so that their influence will be felt only in the lightest loads.

All meters of this type are tested at the factory by comparison with standard instruments, and when sent out are believed to possess a high degree of accuracy. A certificate of such inspection accompanies each meter.

The chemical meter, having no mechanical parts, may be said to be entirely free from these defects, but it has no device whatever for recording its action.

It has been suggested that some method should be devised by which these meters may be subjected to State supervision and inspection.

The types now in use are so constructed as to make this exceedingly difficult, if not impossible. Such a plan, to be of value, presupposes that a meter, when tested and found correct, shall be so sealed that no subsequent disturbance or rearrangement of the parts upon which its accuracy depends can be effected without detection. The meters described are but poorly adapted for this.

Meters are enclosed in metallic covers or cases, and a method has been devised for sealing these after installation sufficiently to prevent tampering with them by the consumer while in use.

In the watt meter this case must be removed in order to connect the wires to the binding posts of the meter. When this meter is prepared for shipment the spindle is raised from its lower bearing, and the copper disc is carefully wedged between the poles of the permanent magnets, and, in the larger sizes, the heavy field coils are separated from the other mechanism.

The chemical meter must have its bottles and their contents changed as often as once a month, and, while the liability to error in the manipulation of the plates and the necessary computations may be reduced to a minimum by intelligent handling and carefully

prepared tabulations, it is doubtful if any method of government attestation of them is practicable. It is estimated that about six thousand of the meters in use are chemical meters.

The final adjustment of the ampere meter is made by bringing the secondary coil to the correct angle with the primary. All meters of this type are made and set for a certain number of alternations, and if the local superintendent needs to use them on currents of different alternations, the relative positions of these two coils must be changed.

The covers enclosing the mechanical meters are neither air nor dust tight, and, as foreign substances gather upon the bearings, the tendency is to retard the meter, especially upon light loads. Although such errors are against the company and in favor of the consumer, yet this difficulty and the manipulation above described, which seems especially necessary in practical use, go far to defeat the purposes of any testing and sealing. It would doubtless prove advantageous to both customers and companies if some practical system of State supervision of these meters could be devised, similar to that now applied to gas meters; but official endorsement of any plan of governmental inspection and certification may well be deferred until one may be devised which shall give greater assurance of practical advantage to consumers than any which now seems possible.

Respectfully submitted,

FORREST E. BARKER,
MORRIS SCHAFF,
CHAS. H. GIFFORD,

Board of Gas and Electric Light Commissioners.

APPENDIX D.

NEW LEGISLATION.

Acts of 1895.

[CHAP. 154.]

An Act to authorize the Springfield Gas Light Company to hold Real Estate and to lay Pipes and furnish Gas in the Town of West Springfield.

Be it enacted, etc., as follows:

SECTION 1. The Springfield Gas Light Company is hereby authorized to hold real estate, to extend its mains and lay pipes, in the town of West Springfield, and to furnish or to manufacture and to sell gas in said town for lighting, heating, cooking, power and other uses for which such gas is manufactured, subject to all the restrictions, limitations and provisions of the general laws controlling gas companies.

SECTION 2. This act shall take effect upon its passage. [*Approved March 22, 1895.*]

[CHAP. 157.]

An Act relative to the Liabilities of Officers and Stockholders of Foreign Corporations doing Business in this Commonwealth.

Be it enacted, etc., as follows:

Section three of chapter three hundred and thirty of the acts of the year eighteen hundred and eighty-four is hereby amended by adding at the end thereof the following words: — The provisions of the Public Statutes in so far as they impose penalties and liabilities, and the enforcement of the same, upon officers and stockholders of domestic corporations for false and fraudulent statements and returns, shall apply to the officers and stockholders of foreign corporations doing business in this Commonwealth and subject to the provisions of this act, — so as to read as follows: — *Section 3.* Every such company before transacting business in this Commonwealth shall file with said commissioner a copy of its charter or certificate of incorporation, and a statement of the amount of its capital stock, and the amount paid in thereon to its treasurer, and if any part of such payment has been made otherwise than in money the statement shall set forth the particu-

lars thereof, and said statement shall be subscribed and sworn to by its president, treasurer and by a majority of its directors or officers having the powers usually exercised by directors. All such companies now doing business in this Commonwealth shall file such copy and such statement on or before the first day of October next, provided such business is thereafter continued. Every officer of a corporation which fails to comply with the requirements of this act, and every agent of such corporation who transacts business as such in this Commonwealth shall for such failure be liable to a fine not exceeding five hundred dollars; but such failure shall not affect the validity of any contract by or with such corporation. Every such company shall pay into the treasury ten dollars for filing the copy of its charter, and five dollars for filing the statement required by this section. The provisions of the Public Statutes in so far as they impose penalties and liabilities, and the enforcement of the same, upon officers and stockholders of domestic corporations for false and fraudulent statements and returns, shall apply to the officers and stockholders of foreign corporations doing business in this Commonwealth and subject to the provisions of this act. [*Approved March 22, 1895.*]

[CHAP. 166.]

**An Act relative to the Regulation and Supervision of Wires over
Streets or Buildings in the Town of Brookline.**

Be it enacted, etc., as follows:

SECTION 1. Every person or corporation, private or municipal, owning or operating a line of wires over streets or buildings in the town of Brookline shall use only wires that are suitable and strong; shall suitably and safely attach them to strong and sufficient supports and insulate them at all points of attachment; shall remove all wires abandoned for use; shall suitably insulate every wire where it enters a building, and if such wire is other than a wire designed to carry an electric light or power current, shall attach to it at suitable and convenient points in the circuit, calculating to prevent danger from fire, and near the place of entering the building, an appliance calculated to prevent at all times a current of electricity of such intensity or volume as to be capable of injuring electrical instruments or causing fire from entering the building by means of such wire, beyond the point at which such appliance is attached, and shall suitably insulate every wire within a building when such wire is designed to carry an electric light current.

SECTION 2. Every such person and corporation shall in said town, within six months after the appointment of the officer here-

inafter provided for, affix at the points of support at which any such wire or cable containing wires is attached a tag or mark distinctly designating the owner or user of such wire or cable. No such tag or mark shall be required for the wires of a street railway company used for the transmission of its motive power, nor for the protection or support of such wires.

SECTION 3. Said town shall, by by-law, designate or provide for the appointment of an officer who shall supervise every wire over streets or buildings in said town, and every wire within a building when such wire is designed to carry an electric light or power current; shall notify the person or corporation owning or operating any such wire whenever its attachments, insulation, supports or appliances are unsuitable or unsafe or the tags or marks thereof are insufficient or illegible; and shall, at the expense of said town, remove every wire abandoned for use and every wire which after the six months aforesaid shall be unprovided with a tag or mark as hereinbefore required, such expense to be repaid by the owner of such wire; and shall see that all laws, by-laws and regulations relating to such wires are strictly enforced.

SECTION 4. Said town may recover in an action of contract of the person or corporation owning any such wire as is hereinbefore described any expense which it may have incurred for any removal thereof.

SECTION 5. Any court having equity jurisdiction or any justice thereof, in term time or vacation, may, on a petition of the officer designated or appointed as aforesaid, by any suitable process or decree in equity, enforce the provisions of this act, and may, on such petition, issue an injunction or other suitable process to restrain the use or maintenance or to cause the removal of any wire, post or other support erected, maintained or used in violation of this act.

SECTION 6. This act shall take effect upon its passage. [*Approved March 27, 1895.*]

[CHAP. 169.]

An Act to establish the Fees to be paid by Corporations for filing and recording Certain Certificates.

Be it enacted, etc., as follows:

SECTION 1. The fee to be paid by corporations for filing and recording the certificates required by sections fifty-one and fifty-two of chapter one hundred and six of the Public Statutes shall be one dollar for each certificate.

SECTION 2. All acts and parts of acts inconsistent herewith are hereby repealed.

SECTION 3. This act shall take effect upon its passage. [*Approved March 27, 1895.*]

[CHAP. 228.]

An Act to provide Greater Security against Accidents from Electric Wires.

Be it enacted, etc., as follows :

SECTION 1. All poles and posts used for the transmission of electricity shall be insulated in such manner as to protect employees and other persons from accidents.

SECTION 2. It shall be the duty of the inspector of wires appointed, or who may be appointed, under the authority of chapter four hundred and four of the acts of the year eighteen hundred and ninety and acts amendatory thereof, or the commissioner of wires of the city of Boston, to enforce the provisions of this act, and said inspector or commissioner shall be deemed the sole judge of what constitutes a proper insulation.

SECTION 3. Any person or corporation owning poles or posts used for the transmission of electricity, who fails to comply with the provisions of section one of this act, shall be punished by fine of not less than ten dollars nor more than one hundred dollars for every pole left uninsulated within a reasonable time after the request of the inspector or commissioner acting under section two of this act. [*Approved April 4, 1895.*]

[CHAP. 309.]

An Act to incorporate the Hoosac Electric Power Company.

Be it enacted, etc., as follows :

SECTION 1. Walter S. Kelley, Alfred DeSeve, Clinton Q. Richmond, John D. Miller, Mark W. Pray, S. Proctor Thayer, Elmer J. Bullock and their associates, may associate themselves and organize a corporation, under the provisions of chapter one hundred and six of the Public Statutes and acts in amendment thereof or in addition thereto, for the purpose of owning, generating, storing, transmitting and selling electricity for power for manufacturing and railway purposes, and for heating, and for the erection and maintenance of lines and other appliances for the transmission of electricity for the purposes aforesaid, with a capital stock not exceeding one hundred thousand dollars.

SECTION 2. Said corporation may, subject to all general laws referred to in section four of this act, construct and operate lines for the transmission of heat and power upon and along the highways and public roads of the towns of Monroe, Florida, North

Adams, Adams, Clarksburg and Williamstown, and may erect and maintain upon said highways and public roads, such posts and other fixtures as may be necessary to sustain the wires and other fixtures of its lines.

SECTION 3. Said corporation may engage in the electric lighting business outside the limits of the Commonwealth, but nothing herein contained shall be construed to authorize said company to engage directly or indirectly in the electric lighting business within the limits of the Commonwealth, but said company may furnish electricity to existing companies engaged in the business of electric lighting for the purposes of their business.

SECTION 4. Said corporation shall be subject to all general laws relating to the erection, maintenance and operation of lines for the transmission of electric light, heat or power, so far as the same are applicable to said corporation.

SECTION 5. This act shall take effect upon its passage. [*Approved April 25, 1895.*

[CHAP. 330.]

An Act relative to Injuries to the Property of Electric Light Companies and the Unlawful Diversion and Use of Electricity.

Be it enacted, etc., as follows:

Whoever unlawfully and intentionally injures or destroys, or suffers to be injured or destroyed, any meter, pipe, conduit, wire, line, post, lamp or other apparatus belonging to a company engaged in the manufacture or sale of electricity for lighting purposes, or unlawfully and intentionally prevents an electric meter from duly registering the quantity of electricity supplied, or in any way interferes with its proper action or just registration, or, without the consent of such company, unlawfully and intentionally diverts any electric current from any wire of such company, or otherwise unlawfully and intentionally uses or causes to be used, without the consent of such company, any electricity manufactured or distributed by such company, shall for every such offence be punished by fine not exceeding one hundred dollars or imprisonment not exceeding one year, or by both such fine and imprisonment. [*Approved April 30, 1895.*

[CHAP. 336.]

An Act to authorize the Edison Electric Illuminating Company of Brockton to extend its Pipes, Mains, Conduits or Wires into Certain Towns.

Be it enacted, etc., as follows:

SECTION 1. The Edison Electric Illuminating Company of Brockton is hereby authorized to extend its pipes, mains, con-

duits or wires, subject to the provisions of section three of chapter one hundred and nine of the Public Statutes, into the towns of Holbrook, Randolph, Easton, Avon, East Bridgewater and West Bridgewater, and to furnish the inhabitants of said towns with electricity for light and power.

SECTION 2. This act shall take effect upon its passage. [*Approved April 30, 1895.*]

[CHAP. 350.]

An Act relative to the Transmission of Electricity for the Purposes of Heating and Power.

Be it enacted, etc., as follows:

SECTION 1. All provisions of law granting to persons and corporations authority to erect, lay and maintain, and to cities and towns authority to regulate telegraph, telephone and electric light lines shall, so far as applicable, apply to lines for the transmission of electricity for the purposes of heating or power, except lines for heat or power used by street railway companies. And the provisions of chapter three hundred and eighty-two of the acts of the year eighteen hundred and eighty-seven and of acts in amendment thereof and in addition thereto are hereby extended to such lines for heating and power, except lines for heat or power used by street railway companies.

SECTION 2. This act shall take effect upon its passage. [*Approved May 2, 1895.*]

[CHAP. 405.]

An Act to authorize the Brookline Gas Light Company to lay its Pipes to and across Fort Point Channel.

Be it enacted, etc., as follows:

SECTION 1. The Brookline Gas Light Company is hereby authorized to lay and maintain its gas pipes and such siphons and other structures as are necessary to cover or carry the same to and across Fort Point channel under or by the side of Dover street bridge in the city of Boston, subject to the provisions of chapter nineteen of the Public Statutes and acts in amendment thereof and in addition thereto.

SECTION 2. This act shall take effect upon its passage. [*Approved May 22, 1895.*]

[CHAP. 418.]

An Act relative to the Inspection of Steam Boilers.

Be it enacted, etc., as follows :

SECTION 1. It shall be the duty of every corporation, firm or individual, owning or using, or causing to be used, within this Commonwealth, a steam boiler or boilers (excepting boilers upon locomotives, boilers in private residences, boilers under the jurisdiction of the United States, boilers that are under the periodically guaranteed inspection of companies that have complied with all the laws of this Commonwealth, boilers used exclusively for agricultural, horticultural and creamery purposes, or boilers of less than three horse power), within sixty days after the passage of this act, and annually thereafter, to report to the chief of the district police the location of such steam boiler or boilers.

SECTION 2. Each of the boilers designated in section one shall be inspected by the inspector of boilers for the district in which said boiler or boilers is located, as thoroughly as in the judgment of the inspector is necessary, and if the inspector so directs, it shall be the duty of the owner or user to have the boiler or boilers blown off dry, and the man-hole and the hand-hole covers thereon removed, ready for inspection upon the day designated by the inspector, the inspector giving the owner or user of said boiler or boilers fourteen days notice in writing of the day upon which he will make such internal inspection, provided that such inspection shall not be required oftener than twice a year.

SECTION 3. If upon examination said inspector shall find the boiler inspected to be worthy and in safe working order, with the fittings necessary to safety, and properly set up, he shall grant to the owner or user of such boiler or boilers a certificate of inspection, and upon receipt of such certificate said owner or user shall be permitted to use the boiler or boilers mentioned in the certificate. And if in said inspection the inspector shall find that the boiler is not in safe condition, or not provided with fittings necessary to safety, or with fittings not properly arranged, he shall withhold his certificate until the boiler and fittings are put in condition satisfactory to him ; and it shall be unlawful for any owner or user to then operate or cause to be operated such steam boiler until the inspector has granted his certificate, and the owner or user operating such boiler without said certificate may be enjoined from such use, in a proceeding to be had before the superior court or the supreme judicial court, at the instance of the inspector, with the approval of the chief of the district police ; and upon the

filing of a petition therefor any judge or justice of the court in which said proceeding is pending may issue a temporary injunction or restraining order, as provided in proceedings in equity.

SECTION 4. If upon such inspection the inspector finds that the owner or user of any steam boiler is putting too much pressure upon the same the inspector shall have the power to fix the maximum pressure to be allowed to be carried by said boiler, and shall adopt, and the owner or user shall place or cause to be placed upon said boiler, such device as the inspector shall deem expedient to prevent the boiler from carrying any greater than the maximum pressure designated, said device to be approved by the chief of the district police; and no person shall in any manner tamper with such device, or load the safety valve with a greater pressure than that allowed by the inspector, as hereinbefore provided.

SECTION 5. The owner or user of a boiler or boilers coming under the provisions of this act shall pay to the inspector at each inspection the sum of two dollars for each boiler inspected. All sums paid as aforesaid shall be paid over by him monthly to the treasurer of the Commonwealth.

SECTION 6. The chief of the district police is hereby authorized to adopt such rules and regulations, to be approved by the governor, as may be necessary to properly enforce this act.

SECTION 7. All persons violating any of the provisions of this act shall upon conviction be punished by a fine not exceeding five hundred dollars or by imprisonment not exceeding six months, or both, at the discretion of the court.

SECTION 8. The governor is hereby authorized to appoint three additional members to the inspection department of the district police qualified to perform the duties required by this act, who shall each receive an annual salary of fifteen hundred dollars and their actual travelling and necessary expenses.

SECTION 9. This act shall take effect upon its passage. [*Approved May 29, 1895.*]

[CHAP. 420.]

An Act relative to the Sale of Electricity for Heating and Cooking.
Be it enacted, etc., as follows:

SECTION 1. In any city or town where a person or corporation, not a railway company, is lawfully engaged in the business of transmitting electricity for lighting or power, through wires legally located on poles over, or in conduits under, the streets and highways of this Commonwealth, said person or corporation may sell such electricity for operating heating, cooking and kindred apparatus, and motors, upon such terms as may be agreed upon. But

this act shall not be construed as conferring upon any person or corporation the exclusive right to sell or distribute electricity in any city or town for operating heating, cooking and kindred apparatus, or motors.

SECTION 2. This act shall take effect upon its passage. [*Approved May 29, 1895.*]

[CHAP. 463.]

An Act relative to the Annual Expenditures and Report of the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows:

SECTION 1. The board of gas and electric light commissioners may expend not exceeding three thousand dollars annually in procuring statistics, books and stationery, and for their necessary incidental expenses. They may also expend not exceeding three thousand dollars annually for clerical assistance: *provided*, that not more than two thousand dollars a year shall be paid to the clerk of said board. The amount expended under this section shall be assessed and collected as now provided by law for the assessment and collection of the other expenses of said board.

SECTION 2. Thirty-five hundred copies of the report of said board shall be printed annually as a public document, and shall be ready for distribution on the first Wednesday of January or as soon thereafter as may be.

SECTION 3. Chapter three hundred and fifty-one of the acts of the year eighteen hundred and ninety-one, and so much of chapter three hundred and ninety-three of the acts of the year eighteen hundred and ninety-four as is inconsistent herewith, are hereby repealed.

SECTION 4. This act shall take effect upon its passage. [*Approved June 4, 1895.*]

[CHAP. 471.]

An Act to regulate Steam Engineering.

Be it enacted, etc., as follows:

SECTION 1. It shall be unlawful for any person to have charge of or to operate a steam boiler or engine in this Commonwealth, except locomotive boilers and engines, boilers in private residences, boilers under the jurisdiction of the United States, and boilers used for agricultural purposes exclusively or of less than eight horse power, unless he holds a license as hereinafter provided; and it shall be unlawful for any owner or user of any steam boiler or engine, other than those above excepted, to operate

or cause to be operated a steam boiler or engine for a period of more than one week without a duly licensed engineer or fireman in charge.

SECTION 2. Any person desiring to act as an engineer or fireman shall make application to so act to an examiner of engineers, upon blanks furnished by the examiner, and if upon examination the applicant is found trustworthy and competent a license shall be granted to said applicant to have charge of or to operate such steam plants as the examiner may find him qualified to have in keeping. Such license shall continue in force for three years unless after proper hearing it is sooner revoked, for intoxication or other sufficient cause, and may be renewed every three years on application to the authority granting the same, or at such time as may be determined by said authority.

SECTION 3. Licenses shall be granted according to the competency of the applicant, and shall be divided into classes as follows:—First Class. Engineers' licenses of this class shall be unlimited as to horse power. Second Class. Engineers' licenses of this class shall be limited to one hundred and fifty horse power. Third Class. Engineers' licenses of this class shall be limited to fifty horse power. A fireman's license shall be issued to any person who, after having passed an examination, as herein provided, shall have been found competent to take charge of or to operate any steam boiler or boilers. Any person desiring to operate any particular steam plant may so state to the examiner, and he shall be examined as to his fitness to operate that particular plant, and if found competent and trustworthy shall be granted a license, termed a special license, for that particular plant, and such license shall be in force for three years.

SECTION 4. The fee for examination for applicants for license shall be one dollar, to be paid at the time of the application for examination, and one dollar for each renewal of license. All sums paid as aforesaid shall be received by the examiner, and shall be paid over by him monthly to the treasurer of the Commonwealth if such examiner is a member of the district police, otherwise to the treasurer of the town or city by which such examiner is employed.

SECTION 5. The members of the boiler inspection department of the district police shall act as examiners and enforce the provisions of this act.

SECTION 6. It shall be the duty of the examiners to notify every person operating a boiler or engine mentioned in section one and not included among the exceptions therein specified, to apply for a license under this act and to give such person a reasonable

opportunity to take an examination therefor within the town or city in which he is engaged in operating such boiler or engine. The examiner shall issue a license or shall notify the applicant of his rejection within forty-eight hours after his examination.

SECTION 7. Any person dissatisfied with the action of an examiner in refusing or in revoking a license may appeal to the chief of the district police, whose decision shall be final.

SECTION 8. Whoever, after being notified as provided in section six, intentionally violates the provisions of section one of this act shall be punished by fine not exceeding three hundred dollars or by imprisonment not exceeding three months.

SECTION 9. This act shall take effect on the first day of August in the year eighteen hundred and ninety-five, and any person applying for a license as engineer or fireman on or before that date shall be deemed to have complied with the provisions of this act until his application is passed upon or rejected by the proper authorities. [*Approved June 5, 1895.*]

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Mass. Bd of gas & electric light
commissioners
Annual report

